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ABSTRACT

The development of Texas' new cost-of-education index (CEI) for 1992-93 is described in this report. The two components of the index are price, which adjusts for regional price variations beyond the control of local districts, and scale, which adjusts for diseconomies of scale due to differences in district size as measured by pupil attendance. Projected benefits of the plan include a minimal tax increase, negligible losses in state aid per pupil, and lower cost of implementation. Chapters provide information on the following: statutory references to the CEI; the recent history of price and scale adjustments; methodology; percentage of basic allotment to which the CEI is applied; impact of the CEI; and key issues in development. Four figures and four tables are included. Appendices contain statements by the advisory panel and foundation school fund budget committee, the CEI index rule, a summary of public testimony, index calculations, definitions of terms and data, and analysis of the index's impact. (LMI)

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Cost-of-Education Index 1992-93 Biennium

Final Report of the Legislative Education Board

EA 023 425

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Cost-of-Education Index 1992-93 Biennium

Final Report of the Legislative Education Board

March 1991

Legislative Education Board

Seventy-First Texas Legislature
1990-91 Biennium

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*Replaced Kent A. Caperton, State Senator, District No. 5, Bryan, who resigned as Chairman of the Finance Committee in June 1990.

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Legislative Education Board

P.O. Box 12128 • Austin, Texas 78711 • 512/463-1146

March 1991

Members of the 72nd Legislature

Ladies and Gentlemen:

In accordance with the provisions of Section 16.203(c) of the Education Code, the accompanying report details the cost-of-education index for the 1992-93 biennium. The factors considered in the development of the index are described in this report.

The Advisory Committee on the Cost-of-Education Index was appointed on August 24, 1990, during a joint meeting of the Legislative Education Board and the Legislative Budget Board. The advisory committee held two meetings, one on September 18 and again on October 15. The index reviewed by the committee at its October meeting was considered by the two boards and recommended at a joint meeting on November 7, 1990.

The recommendation of the two boards was considered by the Foundation School Fund Budget Committee in its deliberations over the cost-of-education index. The Committee adopted the recommended index at its meeting on December 20, 1990.

This report contains all of the elements used to compute the new index. The district-level information includes each data element and the final index for the 1991-92 school year.

Dan Casey
Director

cc: Members of the Foundation School Fund Budget Committee
Members of the State Board of Education

Executive Summary

In Senate Bill No. 1019 from the Regular Session of the 71st Legislature, the Education Code was amended to replace the price differential index (PDI) and the small district adjustment (SDA) with the cost-of-education index (CEI), beginning with the 1991-92 school year. The State Board of Education (SBOE) was given the charge to develop the index.

During the Sixth Called Session that followed, Senate Bill No. 1 transferred oversight of the research on the development of the CEI to the Legislative Education Board (LEB) and the Legislative Budget Board (LBB). Once approved by the boards, the new law requires that the CEI be submitted to the members of the Foundation School Fund Budget Committee (FSFBC)—the Governor, Lieutenant Governor and State Comptroller—for their consideration and adoption. After formal adoption, the costs associated with the new CEI are reflected in the estimates for the Foundation School Program for the 1992-93 biennium, which are certified to the Comptroller by the FSFBC. This report describes the development of the CEI which was recommended by the LEB and the LBB to the FSFBC, as well as its impact. At its December 20, 1990, meeting, the FSFBC adopted the recommended index for the 1992-93 biennium.

The CEI has two components. One part—the price component—adjusts for regional price variations that are beyond the control of school districts. The price component was developed with a statistical technique known as regression analysis. This method was considered to be the most appropriate statistical tool to use in order to identify factors which affect prices and to isolate those that are uncontrollable. A model was developed which identified a number of factors (both controllable and uncontrollable) that contribute to variations in teacher salaries throughout the state. The model is built upon the prediction of teacher salary variation because these costs account for the major share of school district general fund operating expenses. This model accounted for about 85 percent of the variation in teacher salaries. Districts were "rewarded" in their final index values for uncontrollable factors.

Texas is one of a handful of states which make adjustments for price differences in their school finance formulas. Alaska has an index which is similar to that used in Texas, while Florida and Ohio apply a cost-of-living index adjustment to their state aid calculations. Missouri has had a price adjustment in place since the late 1970s, but it has never been funded.

The second part of the CEI is the scale component, which adjusts for diseconomies of scale due to differences in district size as measured by number of pupils in attendance. The scale component was developed by a grouping methodology. Teacher and administrator costs for districts of different sizes (based on numbers of students) were determined, controlling for district wealth and other factors. Equations were constructed to reflect the costs per pupil for districts of different sizes. These equations reflect the expected greater costs per student of operating comprehensive educational programs in relatively small school districts.

Texas is one of approximately 30 states that make adjustments for scale effects. Most of the scale adjustments that are made are state aid increases for small school districts. Few states make scale adjustments for large or high density school districts.

The final CEI is a combination of its two component parts and is applied to 71 percent of the basic allotment. The 71 percent corresponds to the percent of statewide operating expenditures accounted for by professional salaries and the proportionate share of benefits. The result is the *adjusted* basic allotment, which is used to compute the Foundation School Program allocations for each school district.

In evaluating the projected impact of the new index on districts for the 1992-93 biennium, it is important to note that under current law, the adjustments previously provided by the PDI and SDA would have been eliminated after the 1990-91 school year had a cost-of-education index not been adopted. However, there is general interest in how districts would fare if the old adjustments were carried forward from the 1990-91 school year into the subsequent years.

The range of values for the scale component of the CEI is 1.0 to 2.36. By comparison, the SDA under prior law, when converted to an index value, ranged from 1.0 to 1.64 and was applied to 100 percent of the basic allotment. (When an adjustment is made for the application of the new CEI to 71 percent of the basic allotment, the new CEI scale component ranges from 1.00 up to approximately 1.96.) With the scale adjustment from the CEI, districts below about 300 students in average daily attendance (ADA) fare better than they would have with the SDA from the prior statute, as do districts that range in size from 1,600 to 2,000 ADA. Districts from about 500 to 1,500 ADA receive a smaller adjustment. A district between 300 and 500 ADA would fare better if its area is less than 300 square miles; its adjustment would decrease if its area is greater than 300 square miles.

The range of values of the price component of the CEI is 1.0 to 1.20, although the theoretical maximum is 1.23. Under prior law, the PDI ranged from 1.01 to 1.20, although it was phased in by formula with an even earlier

index and was applied to 63 percent of the basic allotment. The decrease in the range in values reflects an historical compression in the variation in teacher salaries, resulting primarily from increased equalization aid to school districts during the 1980s. Generally, the larger districts, those with 25,000 ADA or more, would receive a smaller adjustment under the new CEI than they would have if the PDI from prior law had been retained.

In most cases, the impact of the new CEI in comparison to state aid with the old adjustments carried forward to the 1991-92 school year is minimal in terms of the tax rate increase that would be necessary to recover losses. Moreover, except in a limited number of cases, losses are negligible in comparison to state aid per pupil for the 1990-91 school year. This is in part due to the phase-in of state aid losses that is incorporated in the transition formulas in Senate Bill No. 1.

At the time of the development of this report, the cost of the Foundation School Program for the 1992-93 biennium including the CEI is $12,757.5 million. By comparison, the biennial cost if the PDI and SDA from the 1990-91 school year had been retained is $12,846.3 million.

Chapter 1

Statutory References to the Cost-of-Education Index

The Cost-of-Education Index

Section 16.102 of the Education Code sets out the specific statutory language governing the cost-of-education index (CEI) as follows:

> §16.102. Cost of Education Adjustment
>
> (a) The basic allotment for each district is adjusted by multiplying the amount of the basic allotment by an index factor that reflects the geographic variation in known resource costs and costs of education due to factors beyond the control of the school district.

The key phrase is "factors beyond the control of the school district." This has a substantial impact on the type of analysis that can be undertaken in developing the CEI. It is not sufficient to know that school districts experience variations in resource costs: a distinction must be drawn between controllable and uncontrollable factors.

Role of the Legislative Education Board and the Legislative Budget Board in the Adoption of the Cost-of-Education Index

Chapter 16 of the Education Code prescribes a role for the Legislative Education Board (LEB) and the Legislative Budget Board (LBB) in the development and adoption of the CEI. Section 16.201 includes the CEI as one of a series of studies which must be completed each biennium as part of the "renewal" process for the school system that was established by Senate Bill No. 1.

> §16.202. Studies
>
> (a) On a biennial basis, the Legislative Education Board and the Legislative Budget Board, with the assistance of the Educational Economic Policy Center and the Central Education Agency, shall complete each of the following studies and develop recommended amounts where appropriate for each year of the next biennium:
>
> (3) a cost of education index designed to reflect the geographic variation in known resource costs and costs of education due to factors beyond the control of school districts;

The next section of the Education Code specifies the procedures that the two boards are to use in the development of the CEI. It excludes factors adjusted for elsewhere by the Foundation School Program, including the

career ladder and transportation allotment. It also requires the appointment of an impartial panel of experts to be consulted in the development of the CEI. It is this section that prescribes that the CEI be applied to the basic allotment in a manner which reflects the relative significance of the costs covered by the index. One factor that was not addressed in the development of the new CEI is, "Variations ... based on the most efficient delivery systems." This is a topic to be addressed in future CEI studies.

Subsection (c) directs that the index developed by the LEB and LBB be submitted to the Foundation School Fund Budget Committee (FSFBC) for its consideration. It also specifies that the index adopted by the FSFBC takes effect for the 1991-92 school year.

§16.203. Procedures

(b) The cost of education index shall be based on one or more models that consider the effect of school district or other characteristics on the cost of public education in the various school districts of the state. The districts may be divided into a variety of categories that may include region, size, area, density, educational characteristics, and economic conditions. The index shall adjust only for specific resource cost variations caused by factors beyond the control of school districts, to include personnel, variations from optimal district size, and other cost factors. Factors that are addressed by other formula adjustments in the Foundation School Program are not to be considered. Variations should be based on the most efficient service delivery systems. An impartial panel of persons expert in econometric modeling, statistics, and related fields shall be consulted in the development of the index, examination of cost factors, and development of models. The commissioner of education shall collect data necessary to the development of the models and index. The boards shall develop a formula for applying the index to the basic allotment in a manner that appropriately reflects the relative significance of the costs adjusted by the index to the overall cost of a minimum accredited regular education program represented by the basic allotment.

(c) The cost of education index developed jointly by the Legislative Education Board and the Legislative Budget Board shall be submitted to the foundation school fund budget committee for adoption. The cost of education index adopted by the committee shall be effective beginning with the 1991-1992 school year.

Another provision of Chapter 16 provides for specific consideration of the impact of a major naval facility on school districts located in the region. The "homeport" currently under construction in Corpus Christi is the only facility to which this section would apply. While it was not taken into account in the recommended CEI, it will presumably be a factor in future studies when the facility begins operations.

§16.204. Naval Military Facility Impact

(a) The model on which a cost of education index is based must specifically consider the impact of a significant new naval military facility on each district in an impacted region.

(b) If the construction or operation of a significant new naval military facility begins during a school year, the Legislative Education Board and the Legislative Budget Board shall recommend the adjustment of the basic allotment during that school year to consider any impact of the facility on the cost of education index of the districts in the impacted region.

(c) In this section, "significant new naval military facility" and "impacted region" have the meanings assigned by Section 4, Article 1, National Defense Impacted Region Assistance Act of 1985 (Article 689a-4d, Vernon's Texas Civil Statutes).

A specific provision of Senate Bill No. 1 required that the CEI study be one of the priority studies conducted prior to the Regular Session of the Legislature in January 1991. This language is as follows:

Section 1.14, SB 1, 6th Called Session, provides:

(a) In the development of the accountable costs of education studies during the 1989-1990 and 1990-1991 school years, the Legislative Education Board and Legislative Budget Board shall give special consideration to the studies required for the development of program cost differentials, ***the cost of education index*** [emphasis added], *and a comprehensive set of recommendations for the provision of state assistance to school districts for school facilities and debt service beginning in the 1991-1992 school year. These studies shall be completed not later than January 1, 1991.*

The CEI is established as one of the basic funding elements that are to be considered each biennium in the studies and the recalibration of the school funding mechanism that occurs prior to each regular session of the Legislature under Senate Bill No. 1. The new funding elements are to be adopted in rule form by the LEB. These provisions are as follows:

§16.008. Equalized Funding Elements

(a) The Legislative Education Board shall adopt rules, subject to appropriate notice and opportunity for public comment, for the calculation for each year of a biennium of the qualified funding elements necessary to achieve the state funding policy under Section 16.001 of this code not later than the 1994-1995 school year and for each school year thereafter.

(b) The funding elements shall include:

(2) the formula or other provision for the cost of education index designed to reflect the geographic variation in known resource costs and costs of education beyond the control of school districts for the purposes of Sections 16.102 and 16.103 of this code;

(c) Beginning in 1992, not later than October 1 preceding each regular session of the legislature, the board by rule shall report the equalized funding elements calculated under Subsection (b) of this section to the foundation school fund budget committee, the commissioner of education, and the legislature.

Role of the Foundation School Fund Budget Committee in the Adoption of the Cost-of-Education Index

As mentioned above, the FSFBC plays a pivotal role in the adoption of the equalized funding elements. The finance studies prepared by the LEB and LBB serve as recommendations to the FSFBC, to be considered in its deliberations. Specific reference to the CEI is shown below under Subsection (e):

> §16.256. Foundation School Fund Budget Committee
>
> (a) The foundation school fund budget committee is composed of the governor, the lieutenant governor, and the comptroller of public accounts.
>
> (b) On or before November 1 before each regular session of the legislature, the budget committee shall determine and certify to the comptroller of public accounts an amount of money to be placed in the foundation school fund for the succeeding biennium for the purpose of financing the Foundation School Program as described in this code.
>
> (c) The budget committee may, during the biennium, change the estimate of money necessary to finance the Foundation School Program.
>
> (d) The foundation school fund budget committee shall adopt rules for the calculation for each year of a biennium of the qualified funding elements necessary to achieve the state funding policy under Section 16.001 of this code not later than the 1994-1995 school year and for each year thereafter. In the calculation of these funding elements, the committee shall consider the report of the Legislative Education Board prescribed under Section 16.008 of this code.
>
> (e) The funding elements shall include:
>
> (2) the formula or other provision for the cost of education index designed to reflect the geographic variation in known resource costs and costs of education beyond the control of school districts for the purposes of Sections 16.102 and 16.103 of this code;
>
> (f) Beginning in 1992, not later than November 1 preceding each regular session of the legislature, the foundation school fund budget committee by rule shall adopt and report the equalized funding elements calculated under this section to the commissioner of education and the legislature. Before the committee adopts the elements, the committee or the committee's designees shall hold a public hearing on the recommendations of the Legislative Education Board.

Effect of the Cost-of-Education Index on the Weighted Student Count for Guaranteed Yield Funding

The CEI affects the count of weighted students used to calculate guaranteed yield funding for eligible school districts. Half of each district's CEI is converted into a weight student count, along with the program weights for the various special allotments. Under the provisions of Section 16.302 (b), failure to adopt new program weights by the 1992-93 school year would result

in the use of an unweighted count of students in ADA for the determination of guaranteed yield funds.

SUBCHAPTER H. GUARANTEED YIELD PROGRAM

§16.301. Purpose

The purpose of the guaranteed yield component of the Foundation School Program is to provide each district with the opportunity to supplement the basic program at a level of its own choice. An allotment under this subchapter may be used for any legal purpose, including capital outlay and debt service.

§16.302. Allotment

(a) Each district is guaranteed a specified amount per weighted student in state and local funds for each cent of tax effort over that required for the local fund assignment up to the maximum level specified in this subchapter. The amount of state support, subject only to the maximum amount under Section 16.303 of this code, is determined by the formula:

GYA = (GL x WADA x DTR x 100) - LR

where:

"GYA" is the guaranteed yield amount of state funds to be allocated to the district;

"GL" is the dollar amount guaranteed level of state and local funds per weighted student per cent of tax effort, which is $17.90 for the 1990-1991 school year and $26.05 for each school year thereafter, or a greater amount for any year provided by appropriation, or an amount adopted by the foundation school fund budget committee under Section 16.256(d) of this code for the 1993-1994 or 1994-1995 school year or thereafter;

"WADA" is the number of weighted students in average daily attendance, which is calculated by dividing the sum of the district's allotments under Subchapters C and D of this chapter[1], less any allotments to the district for transportation or for career ladder supplements and 50 percent of the adjustment under Section 16.102 of this code, by the basic allotment for the applicable year;

"DTR" is the district enrichment tax rate of the district, which is determined by subtracting the local fund assignment of the district from the amount of taxes collected by the district for the applicable school year and dividing the result by the quotient of the district's taxable value of property (DPV) under Section 16.252 of this code divided by 100; and

"LR" is the local revenue, which is determined by multiplying DTR" by the quotient of the district's taxable value of property (DPV) under Section 16.252 of this code divided by 100.

[1] *Section 16.101 et seq. and § 16.151 et seq.*

(b) Beginning with the 1992-1993 school year, if the cost of education index and program cost differentials developed jointly by the Legislative Education Board and

the Legislative Budget Board under Section 16.203 of this code are not adopted by the foundation school fund budget committee or the commissioner of education, the amount guaranteed under this section is an amount per student rather than per weighted student and a district's average daily attendance ("ADA") under Section 16.006 of this section is substituted for "WADA" in the formula under Subsection (a) of this section.

(c) Beginning with the 1991-1992 school year, the Legislative Education Board under Section 16.008 of this code and the foundation school fund budget committee under Section 16.256 of this code may calculate rates for "GL" and for the limitation on "DTR" under Section 16.303 of this code using a percentile of property wealth per weighted student that is not less than the 90th percentile. The rates calculated will replace the rates stated in Subsection (a) of this section and Section 16.303 of this code.

Chapter 2

A Recent History of Price and Scale Adjustments

Adjustments for price and scale effects are not new in Texas. The price differential index (PDI) has been on the books since the passage of House Bill No. 72, the school finance reform package approved by the Legislature in the summer of 1984. Scale adjustments have a long history, dating back nearly to the turn of the century.

Texas is one of only a handful of states that makes adjustments for price differences. Based on a survey conducted by the Legislative Budget Office, four other states make some type of price or cost adjustment in their school finance formulas. Alaska's index is similar to the Texas adjustment, while Ohio and Florida base their adjustments on a cost-of-living index. Missouri has had a price adjustment in law since 1977, but it has never been funded.

Far more common are scale or sparsity adjustments. A survey conducted by Deborah Verstegen of the University of Virginia for the National Conference of State Legislatures and the Education Commission of the States indicated that approximately 30 states make some type of scale or sparsity adjustment, generally to provide additional funding for small school districts. While scale adjustments could also be considered for extremely large districts, particularly those in urban areas, this type of adjustment seldom appears in the school finance statutes in other states.

Price Differential Index

The PDI was adopted as part of House Bill No. 72 and took effect in the 1984-85 school year. The first index was transitional in nature and the SBOE appointed an advisory committee which developed a PDI that was adopted in December 1984 and was effective for the 1986-87 biennium. (See Table 1 for a summary of the recent history of the PDI and small district adjustment.) The December 1984 PDI was based on teacher salary data for the 1983-84 school year, the year prior to the passage of House Bill No. 72. It was applied to 76 percent of the basic allotment.

In the fall of 1986, the SBOE considered the report of a second advisory panel but was unable to adopt a new index. The PDI that had been in place during the 1986-87 biennium was readopted by SBOE rule for the 1988-89 biennium.

Table 1. History of the Price Differential Index and the Small District Adjustment

School Year	Description	Range	Average Index Value	Percent of Basic Allotment
Price Differential Index				
1984-85	A temporary index specified in HB 72, composed of 1) a measurement of the average salary enrichment of teachers in a limited geographical area designed to represent the labor market for teachers, and 2) the percentage of students qualifying for compensatory education funding.	1.00 to 1.29	1.144	75% of $1,290
1985-86 and 1986-87	Intended to reflect the geographic variation in resource costs due to factors beyond the control of school districts. Based on a regression model designed to remove the effects of controllable factors on teacher salaries. Salary data from the 1983-84 school year (prior to HB 72) was used.	1.000 to 1.247	1.141	76% of $1,350
1987-88 and 1988-89	The State Board of Education considered an updated index but retained the index that had been used for the 1985-86 and 1986-87 school years. The index was not updated, so the salary information used was from 1983-84.	1.000 to 1.247	1.141	76% of $1,350
1989-90 and 1990-91	The State Board of Education adopted a new index based on a regression model with updated salary information. In order to provide for a phase-in period, the SBOE recommended that the old PDI and the new index be weighted 80:20 in the 1989-90 school year and 20:80 in the 1990-91 school year. Under SB 1019, the index was weighted 80:20 in the first year of the biennium and 50:50 in the second year.	1.01 to 1.20	1.128	63% of $1,477 for 1989-90 and $1,910 for 1990-91 (new index only)
Small District Adjustment				
1984-85 through 1990-91	An adjustment for scale effects that is provided for districts with fewer than 1,600 students in average daily attendance. The amount varies with the size of the district, with districts with more than 300 square miles receiving a larger adjustment.	1.00 to 1.64	n/a	100%

Source: Legislative Education Board

The third advisory committee recommended a new index for the SBOE in the fall of 1988. The SBOE did adopt the new index, but in order to provide a phase-in period, the SBOE recommended that the old PDI and the new index be weighted 80 percent old index and 20 percent new index for 1989-90 school year. For the 1990-91 school year, the recommendation was a weighting scheme of 20/80. In Senate Bill No. 1019, the school finance bill from the Regular Session in 1989, the index was weighted 80/20 in the first year and 50/50 in the second year of the biennium. As a result, half of the index in place for the current school year is still tied to an analysis of salary information which predates House Bill No. 72. The new index is applied to 63 percent of the basic allotment.

Small District Adjustment

The small district adjustment (SDA) has a longer history in Texas, with adjustments for small districts dating back to the turn of the century. Some variant of the current adjustment has been in place since 1977. The adjustment included in House Bill No. 72 and that is still in place applies to districts with fewer than 1,600 students in average daily attendance (ADA). The smaller the district is, the greater the adjustment. During the 1990-91 school year, 773 school districts with 1,600 or fewer students in ADA are receiving an adjustment under the SDA.

A distinction is also made for districts with more than 300 square miles. These districts receive a larger adjustment in state aid than a district with the same number of students but with a smaller area.

Chapter 3

Development of the Cost-of-Education Index for the 1992-93 Biennium

Development Under Senate Bill No. 1019

Under Senate Bill No. 1019 from the Regular Session of the 71st Legislature, the Education Code was amended to replace the PDI and the SDA with the CEI, beginning with the 1991-92 school year. The SBOE was charged with the development of the CEI, which was to be adopted as a legislative recommendation. The SBOE appointed a 15-member advisory panel to be consulted in the development of the index. Technical assistance to the panel was to be provided by the staff of the Texas Education Agency and the Comptroller of Public Accounts.

The Commissioner of Education was authorized, with SBOE approval, to retain an amount appropriate to finance necessary additional costs for the study from Sections 16.102 and 16.103 of the Texas Education Code, which pertain to the PDI and SDA, respectively. Accordingly, $500,000 was approved for finance studies. From this amount, a portion was used to contract with a technical consultant. (The final consultant contract totaled about $45,000 for the 1990 fiscal year.) The balance was to be used to fund some extended research studies of the costs of utilities, security and nonprofessional school district employee payrolls.

The first meeting of the advisory committee was held in November 1989. An educational television satellite network presentation was made that month in an effort to increase public awareness of the study. A consultant was selected to provide technical assistance and began work in December. Subsequent meetings of the committee were held in January and March.

The work of the advisory panel and plans for the extended research projects were interrupted by a series of special legislative sessions that lasted from the end of February until the beginning of June. Although the extended research projects were never completed, the consultants did continue their work through the spring. The final product of the special legislative sessions was Senate Bill No. 1, which transferred the oversight of the research on the CEI from the SBOE to the LEB and the LBB.

Development Under Senate Bill No. 1

Senate Bill No. 1 directs the LEB and the LBB, with assistance from the Educational Economic Policy Center and the Texas Education Agency, to conduct a biennial study on the CEI. The boards are directed to consult an impartial panel of persons expert in econometric modeling, statistics or related fields in the development of the index. Once developed, the CEI approved by the two boards is submitted to the members of the FSFBC for their consideration. After the adoption of an index by the FSFBC, the amount of funds necessary for the new CEI are included in the Committee's certification to the Comptroller of the amount needed to fund the Foundation School Program for the 1992-93 biennium. (See Table 2 for a summary of events in the development of the CEI.)

Following the passage of Senate Bill No. 1, the Commissioner reserved $150,000 for required studies during fiscal year 1991. Of this amount, $18,000 was used to continue the work of the technical consultant on the CEI. An impartial panel of experts was appointed in August by the LEB and LBB to serve in an advisory role. Advisory panel meetings, which monitored the ongoing work of the consultants and provided an opportunity for public testimony, were held in September and October. (See Appendix A for a list of the advisory panel members and their recommendations.)

In late October, the FSFBC adopted an estimate for the cost of the Foundation School Program for the 1992-93 biennium that authorized inclusion of the cost of the CEI in the estimates once an index had been recommended by the LEB and LBB. Two options reviewed by the advisory panel were submitted to the LEB and LBB on November 7, 1990, and the two boards adopted a CEI using the beginning average salary of teachers in contiguous counties as an explanatory variable as a recommendation to the FSFBC.

The recommended CEI was published as a proposed FSFBC rule in the November 13, 1990, issue of the **Texas Register**. The FSFBC held a public hearing on the LEB/LBB recommended index on December 10, 1990. On December 20, 1990, the FSFBC formally adopted the index recommended by the LEB and the LBB and revised their budget estimates for certification to the Comptroller. (See Appendix B for a statement issued by the FSFBC concerning the adoption of the cost-of-education index and Appendix C for the adopted rule. Appendix D provides a summary of public testimony presented during the course of these deliberations.)

Table 2. Calendar of Events in the Development of the Cost-of-Education Index

August 24, 1990	The LEB and LBB met in joint session to consider the consultants' preliminary report on the cost-of-education index for the 1992-93 biennium. A four-member advisory panel was appointed by the two boards.
September 18, 1990	The first meeting of the advisory panel was held in Austin. Additional research findings were presented by the consultants. Public testimony was offered to the panel members.
October 15, 1990	The second meeting of the advisory panel was held in Austin. Presentations were made by the consultants and the staff. Public testimony was received by the panel. The panel reviewed the variables and methods used to develop the index which was later presented to the two boards.
November 7, 1990	The LEB and LBB considered and recommended in a joint meeting a cost-of-education index for the 1992-93 biennium to the Foundation School Fund Budget Committee (FSFBC).
November 13, 1990	The LEB/LBB recommended cost-of-education index was published as a proposed rule by the FSFBC in the **Texas Register**.
December 10, 1990	The FSFBC held a public hearing on the LEB/LBB proposed index.
December 20, 1990	The FSFBC adopted the cost-of-education index submitted by the LEB and LBB, revised their budget estimate to include the cost of the index, and recertified to the Comptroller the costs of the Foundation School Program for the 1992-93 biennium.

Chapter 4

Methodology for Development of the Cost-of-Education Index

The CEI has two parts, one adjusting for uncontrollable regional price variations and the other, for diseconomies of scale due to differences in size as measured by the number of pupils in attendance within school districts. These replace the PDI and the SDA, respectively. The following summary describes the methodology used in the development of the two component parts and the final index.

Price Effects Component

The price component is designed to adjust for geographic price variations that are beyond the control of school districts. Regression analysis was chosen as the most appropriate statistical tool to isolate price variations that are controllable from those that are uncontrollable.

1. Because the primary operating expense of school districts is teacher salaries, the task was narrowed to the identification of factors which affect variations in teacher payroll costs. Accordingly, the monthly average salary of teachers was used as the variable to be predicted (dependent variable).

2. The model identifies a number of factors, both controllable and uncontrollable, that account for variations in teacher salary costs. The uncontrollable factors are as follows:

   - ❒ contiguous county beginning teacher average salary (1989-90 data)
   - ❒ location in a rural county (population less than 40,000)
   - ❒ percent low-income pupils
   - ❒ district type (suburban, independent town, and rural)
   - ❒ district size in terms of student population

   To compute the contiguous county beginning teacher average salary for each school district, the salaries of beginning teachers were aggregated for all districts in counties contiguous to the county in which each individual district is located, as well as for other districts within the county. The average salary was then computed as the aggregate

beginning salaries divided by the number of full-time equivalent beginning teachers.

Controllable factors at the district level or factors adjusted elsewhere in the funding formulas include the following:

- ❒ property wealth per teacher (1989-90 school year preliminary value)
- ❒ total effective tax rate
- ❒ teacher benefit level per pupil
- ❒ graduation rate
- ❒ number of secondary teachers
- ❒ percent minority teaching staff
- ❒ nonsalary expenditures

Controllable factors at the teacher level are the following:

- ❒ whether the teacher has an advanced degree
- ❒ whether the teacher has no college degree
- ❒ total years of teaching experience

3. A table was constructed for developing the price component, based on the results of the regression analysis. (See Table 3.) Districts were "rewarded" in their final values for uncontrollable factors. (More detail on deriving the price component value from the table can be found in Appendix E.)

Scale Effects Component

The scale effects component adjusts for diseconomies of scale due to differences in district size, based on the number of pupils in attendance. The following steps summarize the methodology for the development of the scale component.

1. Districts were grouped according to grade span into elementary (teaching only the elementary grades), through junior high only, and high school.

2. Districts were ranked by size. Twenty groups were formed, with about fifty school districts per group.

Table 3. Calculation of the Price Component of the Cost-of-Education Index for the 1992-93 Biennium

Amount to Add to 1.00	Competitive Beginning Average Salary of Teachers in Contiguous Counties	If County Population is Less than 40,000	District Type	Percent Low Income Students	Number of Students In ADA
-0.01			Indep. Town		
.00	Below $17,300	No		Below 50%	200 to 499
.01	$17,300 to $17,750	Yes	Rural	50 - <68%	500 to 999 or <200
.02	$17,751 to $18,250			68 - <77%	1,000 to 1,599
.03	$18,251 to $18,700			77 - <86%	1,600 to 2,399
.04	$18,701 to $19,100			86 - <93%	2,400 to 3,599
.05	$19,101 to $19,500			93% or more	3,600 to 5,399
.06	$19,501 to $20,000				5,400 to 8,499
.07	$20,001 to $20,450				8,500 or more
.08	$20,451 to $20,850				
.09	$20,851 or more				

3. Classes taught within each district were classified as elementary, junior high, high school required courses, and high school elective courses.

4. Information was aggregated for each grouping of classes to determine average class size.

5. For each district, the number of students in each class level was divided by the appropriate class average size. The result equates to the number of classes required according to school district size grouping.

   no. of students / avg. no. of students per class = no. of classes offered

6. The number of classes needed was converted to a required number of teachers. It was assumed that high school teachers would teach five classes; junior high school teachers, six classes; and elementary teachers, one class.

   no. of classes offered / no. of teachers per class = no. of teachers

7. The required number of teachers was converted to a dollar cost with a standardized teacher salary that excluded supplements and which differed by grade span. Total dollars were divided by the district pupil count to yield an average cost per pupil related to size differences.

   no. of teachers x standardized salary = teacher salary cost

   teacher salary cost / no. of pupils = teacher salary cost per pupil

8. Steps one through seven were repeated, using administrator costs instead of teacher salary costs.

9. Teacher salary costs per pupil and administrator salary costs per pupil were added. Total salary costs were examined in terms of district size, and costs tended to stabilize at about 2,000 students in ADA. Beyond this point, cost differences due to scale effects were minimal.

10. There were several "break points" in the analysis which corresponded to different cost patterns relative to district size–for ADA of 130, 300, 700, and 1,000. Four equations were constructed to reflect the costs per pupil for these different size districts which produce values for the scale component. These equations are shown in Table 4. (More information on the development of these formulas is shown in Appendix E.)

Final Cost-of Education Index

The scale and price components are calculated separately. The scale component is calculated from a series of formulas, while the price component is arrived at from a table derived from the results of the regression analysis. These steps are described above. The determination of the final index is shown below.

Table 4. Calculation of the Scale Component of the Cost-of-Education Index for the 1992-93 Biennium	
ADA of the District	**Calculation of Scale Factor**
More than 2,000 ADA	1.0
1,000 to 2,000 ADA	1.0 + ((2,000 - ADA) * .00014))
700 to 999 ADA	1.14 + ((1,000 - ADA) * .00023
300 to 699 ADA	1.209 + ((700 - ADA) * .0008)
Less than 300 ADA	1.529 + ((300 - ADA) * .00485)) except that 130 is used for ADA if ADA is less than 130.

1. The final cost of education index is a combination of its two components. It is calculated as follows:

   price component x scale component = final cost-of-education index

2. The final index is applied to 71 percent of the basic allotment. The 71 percent corresponds to the percent of statewide total operating expenditures (excluding transportation, career ladder payments, debt service and capital outlay), accounted for by professional salaries and their proportionate share of benefits. The result is the adjusted basic allotment.

   (basic allotment x .71 x cost-of-education index) + (basic allotment x .29) = adjusted basic allotment

Appendix F provides the district level information necessary to complete the price and scale components for each school district.The section which follows provides detail about the rationale for applying the CEI to 71 percent of the basic allotment.

Chapter 5

Percent of the Basic Allotment to Which the Cost-of-Education Index is Applied

According to the Education Code, the CEI must applied in a formula "in a manner that appropriately reflects the relative significance of the costs adjusted by the index to the overall cost of a minimum accredited regular program represented by the basic allotment." The research rationale for the choice of a 71 percent application is explained below.

Public education is very labor-intensive. Of all general fund operating expenses for school districts (excluding career ladder, transportation, food services, debt service, and capital outlay costs), 85 percent is accounted for by salaries and benefits. (The excluded factors are funded through mechanisms other than the basic allotment or from other revenue sources.) Data on salaries and benefits currently can be obtained from the Texas Education Agency database, the Public Education Information Management System (PEIMS).

The remaining 15 percent of the costs in the general fund "market basket" are for utilities (4%), other contracted services (4%), supplies (5%), and other operating expenses (2%). (See Figure 1-a.) These data items were not available in a format in which controllable versus uncontrollable costs could be analyzed, and efforts to obtain them were not successful. (For example, useful data on the costs of contracted services could not be found through the Texas Employment Commission, nor could useable information on utility costs be obtained from the Public Utility Commission.)

Although a massive data collection effort to obtain information in addition to payroll costs might improve this analysis, it would be a very costly undertaking. Also, given the fact that the largest share of school district operating expenses are for salaries, the uncontrollable differences in other costs would likely result in negligible changes in CEI values.

Of the 85 percent of general fund operating expenses spent for salaries and benefits, 71 percent is paid to professional employees such as teachers, administrators, and counselors. (See Figure 1-b.) The remaining 14 percent is accounted for by the salaries and benefits of clerical and maintenance workers. Although the price component of the CEI is built on the prediction of salary variation for teachers only, it is assumed that the salaries of other professional

Figure 1-a. "Market Basket" of General Fund Operating Expenses 1988-89 School Year

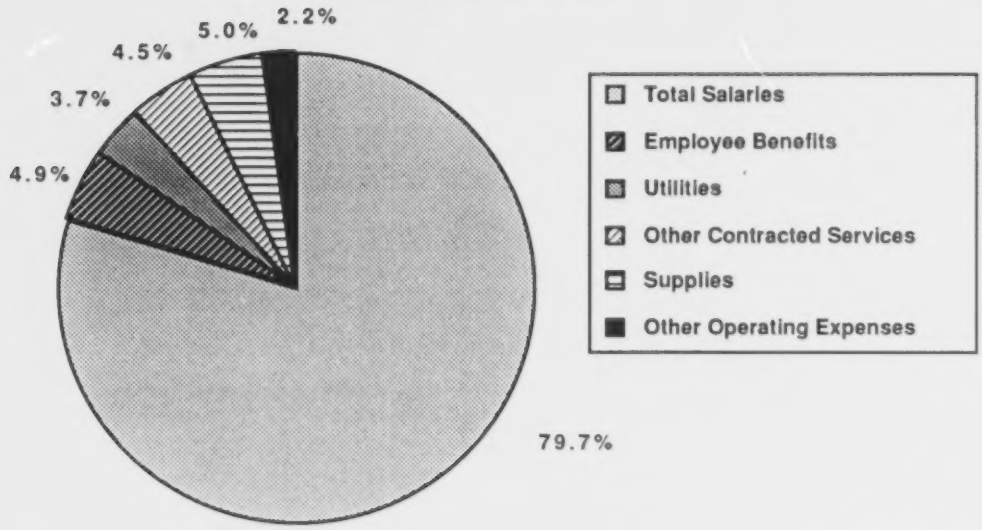
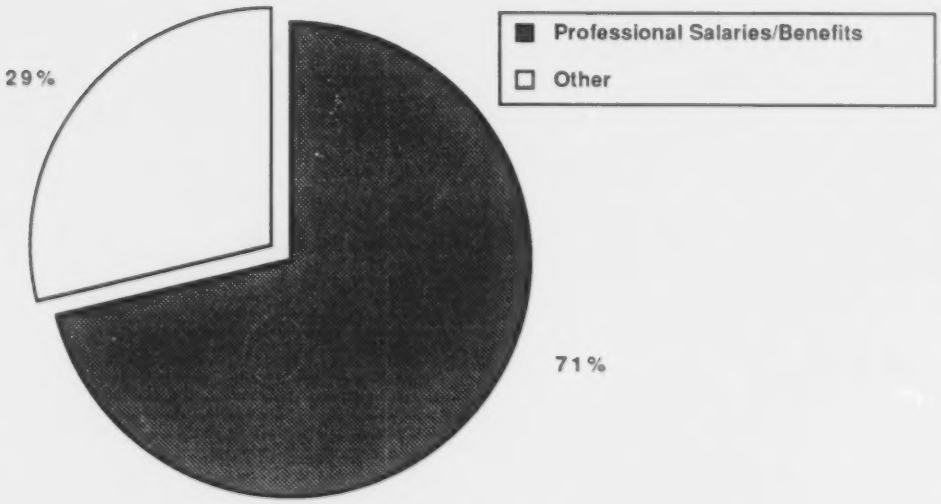


Figure 1-b. Share of Operating Expenses Captured in the Analysis for the Cost-of-Education Index



Note: Based on general fund operating expenses, excluding career ladder payments, transportation, food services, debt service and capital outlay.

Source: Legislative Education Board

employees would "track" in the same manner as teacher salaries. That is, if a district must pay more to draw a teacher from a more attractive neighboring area, it would likely have to also pay more to attract a counselor or administrator. (The scale component is based on an analysis of both teacher and administrator costs.)

The same logic does not so readily follow for nonprofessional employees, whose salary costs are probably not subject to the same market pressures as those for teachers and other professionals. Therefore, a 71 percent application of the CEI to the basic allotment was considered to be that which most appropriately reflects its relative significance to the overall costs of a regular education program, as required by statute.

Chapter 6

Impact of the Cost-of-Education Index

The final CEI is a combination of its two component parts and is applied to 71 percent of the basic allotment. In evaluating its projected impact on districts for the 1992-93 biennium, it is important to note that under the provisions of law, the adjustments previously provided by the PDI and the SDA would have been eliminated after the 1990-91 school year had a CEI not been adopted. However, there is general interest in how districts would fare if the old adjustments were carried forward from the 1990-91 school year into subsequent years.

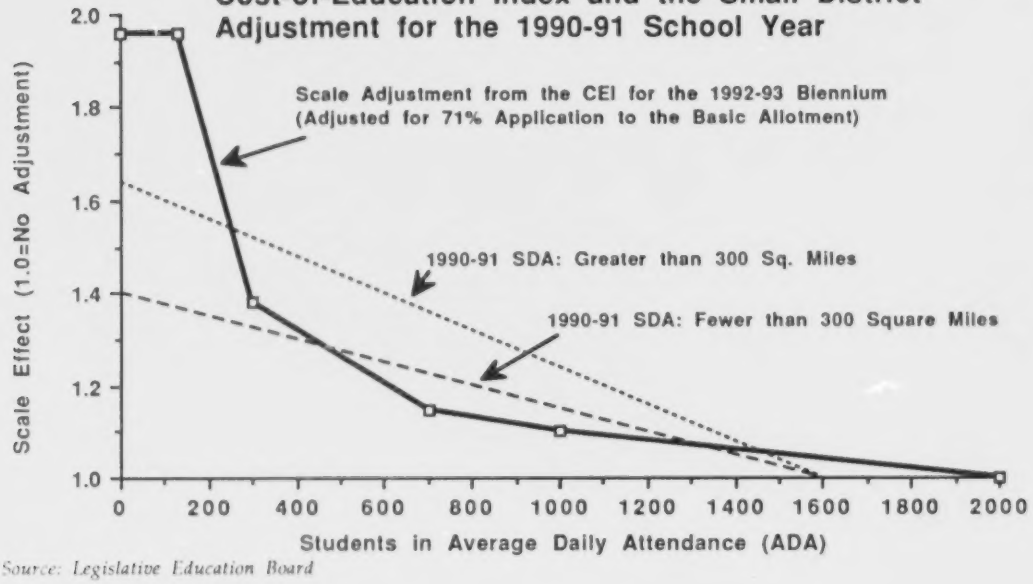
The range of values for the scale component of the index is 1.0 to 2.36. By comparison, the SDA under prior law, when converted to an index value, ranged from 1.0 to 1.64, and was applied to 100 percent of the basic allotment. (When the scale component of the new CEI is adjusted for its application to 71 percent of the basic allotment, its ranges from 1.00 up to approximately 1.96.)

Figure 2 shows a comparison of the CEI scale component to the SDA converted to an index value. The new index is described by a curve; the prior adjustment is reflected as two linear functions, one for districts greater than 300 square miles and the other, for districts which are smaller in area. This research could not identify any legitimate differences in costs between districts with fewer than 300 square miles and those with more. (Transportation cost differences are covered by a separate allotment.)

Districts below about 300 ADA receive a higher adjustment than they would have under the SDA from prior statute, as do districts that range in size from 1,600 to 2,000 ADA. Districts from about 500 to 1,500 ADA receive a smaller adjustment. A district between 300 and 500 ADA would fare better if its area is less than 300 square miles; its adjustment would decrease if its area is greater.

The range of values of the price component of the CEI is 1.0 to 1.20, although the theoretical maximum is 1.23. Under prior law, the PDI ranged from 1.01 to 1.20, although it was phased in by formula with an even earlier PDI that ranged up to 1.247. The PDI for the 1990-91 school year was applied to 63 percent of the basic allotment. The decrease in the range in values reflects an historical compression in the variation in teacher salaries, primarily as a result of the increased equalization in state funding that occurred during the 1980s. Generally, the larger districts, those with 25,000 ADA or more, fare more poorly than they would have had the PDI from prior law been retained.

Figure 2. Comparison of Scale Functions: Cost-of-Education Index and the Small District Adjustment for the 1990-91 School Year



Source: Legislative Education Board

In most cases, the impact of the new index in comparison to state aid with the old adjustments carried forward to the 1991-92 school year is minimal in terms of a tax rate increase that would be necessary to recover losses. Moreover, except in a limited number of cases, losses are negligible in comparison to state aid per pupil for the 1990-91 school year. This is in part due to the phase-in of state aid losses that is incorporated in the transition formulas in Senate Bill No.1.

Appendix G highlights the impact of of the new CEI in comparison to projected state aid per pupil if the old adjustments were retained. This report aggregates information for groups of districts.

At the time of the development of this report, the cost of the Foundation School Program for the 1992-93 biennium including the CEI is $12,757.5 million. By comparison, the biennial cost if the PDI and SDA were retained is $12,846.3 million.

Chapter 7

Key Issues In the Development of the Cost-of-Education Index

During the months that were spent in developing the CEI recommended by the LEB and LBB and later adopted by the FSFBC, a variety of issues were raised by the members of the advisory panel and through public testimony. While the list of questions below is not totally inclusive, these were the most commonly asked questions during the course of the development of the CEI.

1. **What is the "market basket" for school districts?** Eighty-five percent of school district general fund operating expenses are for salaries and benefits. The remaining items in the market basket for school districts are utilities (4%), other contracted services (4%), supplies (5%), and other operating expenses (2%).

2. **Why not simply collect prices for a market basket of items purchased by school districts?** A simple market basket of prices would identify which districts pay higher prices for particular goods and services. However, this would not be sufficient to meet the requirements of the statute, which call for adjustments for cost variations "beyond the control of the school district." That is why regression analysis is used. It is a powerful statistical technique for identifying—and controlling for—factors that are controllable by school districts. And it is used to analyze the greatest share of operating expenses: professional salaries and benefits.

3. **Would collecting more market basket data on non-salary expenses substantially improve the CEI?** Salaries and benefits account for 85 percent of school district operating expenses. Although collecting detailed information on other operating expenses might improve the price component, the changes are likely to be very modest. It would require tremendous variations in uncontrolled costs for these other factors to result in even a slight adjustment in index values. The cost of doing a detailed market basket study by district would also run into the millions of dollars.

4. **Would a simple cost-of-living index be a better measure?** Some variation of a consumer price index by school district or county would certainly be more explainable, but it is unlikely that it would do much to alter the debate about what the market is for teachers among school districts. Teachers do not always live in the district where they teach, particularly in the major metropolitan areas. Also, a low cost of living

still does not necessarily make some school districts attractive places to live, especially for beginning teachers. Finally, a cost-of-living index would not meet the requirements of the current statute to isolate costs beyond the control of school districts.

5. **Isn't the index similar to the old PDI?** It is similar in that the methodology used for both is regression analysis, which is the most powerful statistical technique available for isolating the uncontrollable costs faced by school districts. The salary data used is the most current available from the 1989-90 school year. The PDI that is in place now has half of its adjustment tied to 1983-84 salary information, the year prior to the passage of HB 72.

6. **How are salary enrichment and the other aspects of the total compensation package taken into account in the development of the CEI?** One of the alternatives considered by the LEB and LBB was based on salary enrichment data but was rejected because it accounted for less variation in teacher salaries than the model adopted. Benefits, on the other hand, were included as a factor in the final model adopted for the price component of the index.

7. **If the index is based on teacher salary variation, how are salaries for other employees taken into account?** Of the 85 percent of school district operating expenses for salaries and benefits, 71 percent is account for by the salaries and benefits of professional employees—teachers, administrators, counselors and others. This 71 percent is the share of the basic allotment to which the index will be applied during the 1992-93 biennium. The remaining 14 percent is accounted for by the salaries and benefits of clerical and maintenance workers, for whom detailed wage data were not available. One of the assumptions is that the labor market faced by most school districts for professional employees differs from that for clerical and maintenance workers.

8. **Why wasn't some type of transition mechanism proposed?** It is arguable whether the statute authorizes the LEB and LBB to provide for an adjustment for transition in recommending a CEI for the 1992-93 biennium. The FSFBC took the position that some type of transition was not authorized in the statement the Committee issued after its December 20, 1990, adoption of the CEI. Also, the phase-in provision in Senate Bill No. 1 ameliorates much of the disruption due to the adoption of the new CEI.

Appendix A

Advisory Panel on the Cost-of-Education Index

Jared E. Hazleton is director of business and economic analysis in the College of Business Administration at Texas A&M University. He was a long-time faculty member at the University of Texas at Austin in both the Economics Department and the LBJ School of Public Affairs, where he served as associate dean. He was dean of the Graduate School of Public Affairs at the University of Washington in Seattle prior to assuming the role of president of the Texas Research League in 1982. In 1988 he joined Mesa Limited Partnership in Amarillo, Texas as vice president-economics. He served previously as chairman of the Accountable Costs Advisory Committee of the State Board of Education. He received a Ph.D. in economics from Rice University.

Homer E. Scace retired September 30, 1989, as assistant director of the Legislative Budget Office. During his fifteen years with the Budget Office, he served as coordinator of the Legislature's fiscal note system, as budget examiner for the Texas Education Agency, the State Property Tax Board, the Teachers' and Employees' Retirement Systems, and as monitor of state economic and revenue forecasts. Prior to his employment with the LBB, he was on the staff of the Texas Research League, where he participated in a variety of studies on state and local issues, ranging from the administration of the property tax to the organization of rehabilitation services in Texas. He was a member of the Price Differential Index Advisory Committee of the State Board of Education.

William E. Sparkman is a professor of educational administration and associate dean for graduate education and research in the College of Education at Texas Tech University in Lubbock. He specializes in school law and school finance issues and has published a number of articles in these areas. He is a past president of the American Education Finance Association. He has served on the Accountable Costs Advisory Committee of the State Board of Education. He received a Ph.D. in educational administration from the University of Florida.

Lori L. Taylor* is an economist at the Federal Reserve Bank of Dallas and adjunct assistant professor of economics at Southern Methodist University. Her major research interests are the capitalization of human capital and school quality into property values, the contribution of human capital to economic growth, and school finance equity in Texas. She has published several articles on topics related to education and employment. She holds a Ph.D. in economics from the University of Rochester.

*Ms. Taylor replaced Bill Gruben who was not able to serve due to a change in work assignments. Her appointment was approved in early September by the Lt. Governor and the Speaker, who were authorized by the two boards on August 24, 1990, to make any necessary interim advisory panel appointments.

Statement of the Advisory Panel on the Cost-of-Education Index

December 6, 1990

The Honorable William P. Hobby, Jr.
Chairman
Legislative Education Board and
Legislative Budget Board
Capitol Building, Room 219
Austin, Texas 78711

The Honorable Gib Lewis
Vice-Chairman
Legislative Education Board and
Legislative Budget Board
Capitol Building, Room 241
Austin, Texas 78768

Dear Governor Hobby and Speaker Lewis:

A recommended cost-of-education index for the 1992-93 biennium and its application to the basic allotment were jointly adopted by the Legislative Education Board and the Legislative Budget Board on November 7, 1990. This letter is to provide the members of those boards and the Foundation School Fund Budget Committee with the comments of the advisory panel which reviewed the index and its development and to assure you that we have considered the theoretical and statistical soundness of the approach used. This letter will also address the issues raised in public testimony, as well as recommended directions for future research.

First, the view of two of our four panel members is that the cost-of-education index is a meaningful adjustment in the law. Cost differences that deserve compensation do exist among districts due to both diseconomies of scale and to regional price variations that are beyond the control of districts. The index as constructed would adjust for these differences. (One dissenting panel member has reservations about the inclusion of a cost-of-education adjustment in the law, although he is in agreement with the methods used to compute the index in terms of their theoretical and statistical soundness. In his view, cost differences for both small and large districts should best be handled by restructuring the system rather than "subsidizing inefficiency". Our other dissenting panel member agreed that a scale adjustment might be fostering inefficiency, but that an index to level the playing field for regional price variations is probably appropriate.)

As currently structured, the cost-of-education index has two components which are combined to produce the final index. The first component is a scale index, which adjusts for diseconomies of scale and is analogous to the small district adjustment under current law. The research to develop the scale index examined costs for districts of different sizes based on number of students (while controlling for wealth and other factors) in order to establish a differential adjustment.

The second portion of the cost-of-education index is a price component, which adjusts for geographic price variation and replaces the price differential index. Regression analysis was chosen as the technique to develop the price component. Linear regression is a sophisticated statistical method used to test the relationship between variables when it is presumed that one variable has a causal effect on another. The use of regression analysis allows for the following: (1) the analysis of cost differences that districts actually encounter; (2) comparisons at the district level; and (3) isolation of controllable from uncontrollable factors. This general approach is appropriate and is probably the best analytical tool available, particularly considering the constraints of limited time and resources. Its real strength, however, depends on the soundness of the judgment about the details of the models tested, particularly with regard to the variables included in the analysis. We have reviewed the process and, in general, concur with both the technique chosen and with the content, although the index might be improved with additional inputs (described below). The result (85% of the variance in teachers' salaries explained) supports the validity and the thoroughness of the analysis. One of the practical drawbacks of the methodology, however, lies in its mathematical sophistication and the limited public understanding of the approach.

Much interest was expressed during public testimony in using an alternative methodology for price index development, such as a standard market-basket of goods and services that school districts buy or a relative measure of the general cost-of-living among regions. A simple market-basket of prices would identify which districts pay higher prices for particular goods and services; however, the statute requires adjustments for cost variations "beyond the control of the school district." To some extent, school districts influence the price of the goods and services that they buy. As a result, considerable judgement is required to differentiate between what is controllable and what is not, judgement that is subject to major differences of opinion. Making this determination is, therefore, a very difficult research task.

Even if a market-basket methodology were ideal from a theoretical standpoint, it would be much less so from a practical perspective. It would require that massive amounts of new data be collected at the district level, at substantial cost and with little likely impact on the index values. The major item in the "basket" for school districts is employee salaries and benefits (85 percent of general fund operating expenses), and these are already the major analytical components of the current index. Therefore, the collection of data for additional items in the basket would be very costly relative to their minor contribution to improvement in the index.

One reason for the interest in the market-basket approach has been the public perception that there are unique expenditures for large inner-city districts that could be addressed through the cost-of-education index. In particular, it is argued that large districts have security costs for safety and for the prevention of vandalism not required of smaller districts. In our opinion, security costs or other unique categories of expenditures that are present in a subset of districts are more appropriately addressed as an added program allotment rather than through the cost-of-education index. Florida, for example, has a separate "safe school" allotment for school security, with funds distributed on the basis of a county crime index.

A consumer price index adjustment or some similar variant has also been suggested as an alternative methodology. This approach would reflect the relative costs of living within different

geographic areas, but would not necessarily parallel the market for teachers. Moreover, this kind of adjustment might reflect the costs of living for school district employees, but would incur the same technical difficulties as the market basket approach in meeting the statutory requirement to distinguish controllable from uncontrollable costs faced by school districts. Moreover, teachers do not necessarily live within the school district where they teach.

The majority of our members recommend that future research examine further the feasibility of collecting some additional market-basket data, particularly for utility costs which account for a substantial portion of nonsalary expenses. (The dissenting member believes that it would be a waste of funds because the cost would be substantial in comparison with any conceivable benefits.)

Our members also suggest that indicators of educational outcomes in addition to graduation rates (such as student performance measures) be added to the variables included in the price analyses when better data have been collected (as is anticipated through PEIMS). For the scale component analysis, maintenance and operations expenses should be established on the basis of the same level of educational services provided; that is, the age of buildings, square footage, and other capacity utilization factors should be included in the analysis when this information becomes available from the facilities inventory. Also, we advise further exploration and definition of the labor market for teachers. Two of our members strongly recommend that the legislature better define what is meant by "uncontrollable costs." Finally, our members are interested in examining, for research purposes, how much explanatory power in the price index is due to size. This would involve future examination of models without size as a component factor.

We have been happy to assist the Legislative Education Board and the Legislative Budget Board in the development of the cost-of-education index. We hope that our work has been be helpful to you.

Sincerely,

(Jared Hazelton)

(Homer Scace)

(Bill Sparkman)

(Lori Taylor)

cc: Members of the Legislative Education Board
Members of the Legislative Budget Board
Members of the Foundation School Fund Budget Committee
Mr. Jim Oliver
Mr. Bob Kelly

Appendix B

Governor William P. Clements, Jr.
Chairman
Lt. Governor William P. Hobby
Vice Chairman
Comptroller Bob Bullock
Member

Foundation School Fund Budget Committee

Statement of the Foundation School Fund Budget Committee Concerning the Adoption of the Cost-of-Education Index for the 1992-93 Biennium

December 20, 1990

In adopting a cost-of-education index (CEI) for the 1992-93 biennium, we have carefully considered the recommendation of the Legislative Education Board (LEB) and the Legislative Budget Board (LBB), the background materials for the LEB/LBB proposed index, the report of the advisory panel to the LEB/LBB on the cost-of-education index, and the statements provided at the Committee's public hearing which was held on December 10, 1990. We would like to commend the members of the LEB and the LBB, their staffs, the staff of the Texas Education Agency, the members of the advisory panel, the staffs of our individual offices, and the witnesses who gave public testimony for their efforts on behalf of developing the CEI.

The letter and spirit of Senate Bill No. 1 from the Sixth Called Session of the 71st Legislature calls for a biennial research-based evaluation of the funding formulas for the Foundation School Program. Although this process would generally occur for the first time in the fall of 1992, specific provisions of Senate Bill No. 1 call for the adoption of a cost-of-education index by the Committee for the 1991-92 and 1992-93 school years.

This is not a responsibility that the members of the Committee take lightly. Senate Bill No. 1 reflects a major delegation of authority to the Committee from the Legislature to take the steps necessary to maintain an equitable and adequate school finance system. In

carrying out our duties with regard to the adoption of a CEI for the 1992-93 biennium, we have arrived at several conclusions and recommendations.

1. The CEI proposed by the LEB/LBB fairly represents the "geographic variation in known resource costs and costs of education beyond the control of the school district." The application of the CEI to 71 percent of the basic allotment is appropriate.

We feel that if this type of funding adjustment is to be continued and funded by the Legislature, that the recommended index adopted by this Committee is the preferred adjustment for the 1992-93 biennium and the methods used to develop the index were appropriate. Because professional salaries and benefits account for the vast majority of school district operating expenses, we do not find a compelling case for an expanded market basket study to arrive at the CEI. In fact, we would recommend against such a detailed study, since the prevailing opinion is that the cost of a study would run into the millions of dollars and the results would only marginally affect the CEI adjustment for most school districts. We also concur with the advisory panel on the CEI that items such as additional security costs, particularly in large urban districts, would be more appropriately addressed through a program allotment than the CEI.

2. While we support and have adopted the recommended CEI, future attention needs to be focused on the question of "most efficient service delivery systems."

One of the statutory provisions governing the development of the CEI states that, "Variations should be based on the most efficient service delivery systems." This is a topic that the LEB and LBB did not explore in the development of the proposed CEI. It is an issue that the Committee feels needs additional research. This is not a question that is limited to small school districts. The efficiency of large school districts should be a major concern to state policymakers as well.

Our recommendation is that the Legislature provide further guidance on what is meant by "most efficient service delivery systems." It is also our recommendation that the primary consideration in this type of analysis should be the needs of individual students and whether the current configuration of school districts and campuses adequately addresses these needs in the most financially efficient manner possible.

3. While adjustments for geographic variations in costs beyond the control of school districts may be warranted, these adjustments should have a lower priority than providing for an equitable system of public school finance.

While we have adopted a CEI as required by law, we also have reservations about whether this type of adjustment is merited and certainly whether it should have the same priority as other funding needs of the public school system. In its October 1989 opinion in the *Edgewood* case, the Texas Supreme Court indicated that its view of a constitutional system, "...does not mean that the state may not recognize differences in area costs or in costs associated with providing an equalized educational opportunity to atypical students or disadvantaged students." By implication, this suggests that the CEI, although acceptable, is not a necessary ingredient for a constitutional system.

We concur with the Court in its view of the CEI, particularly given our concern about the most efficient service delivery system language in the current statute. While there is agreement among the members of the Committee concerning the need for additional program funding for students with special needs, a case can be made that the adjustments for geographic and price differences divert state funds from addressing the equity needs of our public schools. For example, the Texas Education Agency estimates that equalized funding under the guaranteed yield program could be expanded from an effective tax rate of $1.18 per $100 of taxable value to $1.50, with an adjusted yield of $33 per weighted student for each penny of additional tax effort up to the higher tax rate, if the CEI were eliminated and the amount of state funds used for the CEI were directed toward expanding

expanding the guaranteed yield program. This would expand the tax rate coverage of the guaranteed yield system and virtually eliminate the unequalized "third tier" that was a major concern of the district court which reviewed Senate Bill No. 1 and an issue raised in the recent oral arguments before the Texas Supreme Court.

4. Some type of transition aid should be considered if major changes to the school finance system are made by the Legislature, although the transition period should be of limited duration.

The Committee did not include in its adoption any type of transition or hold-harmless provision for two reasons. First, the statutes do not provide the Committee with the authorization to make adjustments for transition until the 1994-95 biennium. Without expressed authorization, we did not feel that transition language in a Committee rule would be appropriate. Secondly, the phase-in provisions in Senate Bill No. 1 are in effect and have ameliorated the gains and losses for many districts which would result from the adopted CEI.

The Committee recommends that the Legislature consider the practical effects of disruptions in funding at the district level should significant funding formula changes be made, but that the transition period be of a limited duration, preferably no longer than one year. Recent history has shown that hold-harmless provisions and related mechanisms tend to remain in place for an extended period of time and divert funds from the more pressing state need of progress toward an equitable and adequate school finance system.

Appendix C

Cost-of-Education Index Rule Adopted by the Foundation School Fund Budget Committee, December 20, 1990

ADOPTION PREAMBLE FORM

The FSFBC adopts new Sections 203.1, 203.5, 203.10, 203.15, 203.20, 203.25, and 203.30 with changes to the proposed text published in the November 13, 1990 issue of the Texas Register (15 TexReg 6447). Adopted with a change was section 203.5. Adopted without change were sections 203.1, 203.10, 203.15, 203.20, 203.25, and 203.30.

The new sections represent the cost of education index for public education for the 1991-92 and 1992-93 school years. The cost of education index is designed to adjust for cost variations caused by factors beyond the control of school districts and variations from optimal district size.

These sections establish a formula for the calculation of each public school district's cost of education index which will be used to adjust the basic allotment used by the Central Education Agency in determining each district's state aid. The cost of education index is also an adjustment in the weighted student count which is used in each district's guaranteed yield calculation.

The staff of the Legislative Education Board presented information on the background of the cost of education index and the Legislative Education Board and Legislative Budget Board's recommendation to the Foundation School Fund Committee. Comments from the public hearing were opposed to the proposed index for reasons such as the research was too limited and underfunded, the index did not consider all the appropriate factors, and there was a lack of additional data collection. There was a suggestion that a market-basket approach should be used. There was

also opposition to the proposed index from school districts losing state aid under the new index.

Groups opposed to the proposed cost of education index were the Texas School Alliance, the Texas Association of Rural Schools, the Equity Center, and the following school districts: Arlington ISD, Coleman ISD, Jim Ned Consolidated ISD, Junction ISD, Panhandle ISD, San Saba ISD, Shiner ISD, Spearman ISD, and Ysleta ISD.

The Foundation School Fund Budget Committee determined that the cost of education index fairly represents the geographic variation in known resource costs and costs of education beyond the control of school districts. The Committee determined that the methods used to develop the index were appropriate.

The new sections are adopted under the Texas Education Code Sections 16.203(c) and 16.256, which require the Foundation School Fund Budget Committee to adopt a cost of education index beginning with the 1991-92 school year.

Rule

Section 203.1 General Provisions.

This rule establishes a formula for the calculation of each public school district's cost of education index which will be used by the Central Education Agency in determining each district's state aid for the 1991-92 and 1992-93 school years. The cost of education index shall consist of a component to adjust for cost variations caused by factors beyond the control of school districts and a diseconomies of scale component to

adjust for variations from optimal district size. Variations will be based on the most efficient service delivery systems.

Section 203.5 Definition of Terms and Data Elements.

(a) Average Daily Attendance: The average daily attendance (ADA) for the diseconomies of scale component shall be that reported on the "Principal's Semester Report of Student Attendance and Contact Hours" for the relevant school year, either 1991-92 or 1992-93. The commissioner of education shall adjust the ADA of those districts which do not offer all grades to reflect the number of students transferred out of the district to attend other districts.

(b) Competitive Beginning Average Annual Salary: The competitive beginning average annual salary for a district was the average annual salary of beginning instructional personnel in other districts with which the district competes. Instructional staff was defined as teachers, nurses, and librarians. The role identification reported on the Public Information Management System (PEIMS) data submission for the 1989-90 school year was used to determine if an individual was assigned as instructional staff. The assignment must have been the major assignment of the individual as determined by days employed and percent of day assigned. If the role identification was equal to 25, 29, 13, or 22 then the individual was categorized as instructional staff. To compute the competitive beginning average annual salary, the salaries and full-time equivalencies of instructional staff with zero years of experience was aggregated for all the districts in counties contiguous to the district's county and the other districts in the district's county. The average

salary was then computed as the aggregate salaries divided by the aggregate full-time equivalencies. The source was the fall PEIMS data submission for the 1989-90 school year.

(c) County Population: The estimate of 1990 county population from the Texas Department of Health, dated May 1987, was used.

(d) District Type: The district types were those determined by the Texas Education Agency for the 1989-90 school year. An adjustment is made for districts which are categorized as independent towns or rural. All other districts do not receive a district type adjustment. A district categorized as an independent town was the largest school district in a county with a population between 25,000 to 100,000, or any other district in that county with an average daily attendance at least 75 percent of the largest district's. Furthermore, the district must not have qualified for categorization as a major suburban district or an other central city suburban district as defined by the Texas Education Agency. Districts categorized as rural are those school districts which either had a student count of between 300 and 743 and a growth rate of less than 20 percent, or that had a student count of less than 300.

(e) Percent Low Income: This value was derived by dividing the best six-months average of students claiming free and reduced lunches under the National School Lunch Program (NSL) for the 1988-89 school year by the average daily attendance in the district for the 1989-90 school year, and multiplying the result by 100.

(f) Size of District: This value for the cost component is the average daily attendance in the district for the 1989-90 school year as

reported on the "Superintendent's Report of Pupil Attendance and Contact Hours."

Section 203.10 Calculation of Adjustment for Cost Variations. The adjustment for cost variations shall be computed according to the following chart. District values for the elements defined in Section 203.05(b) through 203.05(f) shall be compared to the ranges listed below and the appropriate number of points shall be added or subtracted to the base index value of 1.00.

Value To Add To 1.00	Competitive Beginning Average Annual Salary	County Population <40,000	District Type	Percent Low Income	Size of District
-.01			Indep. Town		
.00	Below $17,300	No		Below 50%	200 to 499
.01	$17,300 to $17,750	Yes	Rural	50 - <68%	500 to 999 or < 200
.02	$17,751 to 18,250			68 - <77%	1,000 to 1,599
.03	$18,251 to 18,700			77 - <86%	1,600 to 2,399
.04	$18,701 to 19,100			86 - <93%	2,400 to 3,599
.05	$19,101 to 19,500			93% or more	3,600 to 5,399
.06	$19,501 to 20,000				5,400 to 8,499
.07	$20,001 to 20,450				8,500 or more
.08	$20,451 to 20,850				
.09	$20,851 or more				

Section 203.15 Calculation of Adjustment for Diseconomies of Scale Variations.

The adjustment for diseconomies of scale shall be computed according to the following formulas. District values for ADA shall be as defined in Section 203.5(a).

(1) If ADA > 2000: Scale factor = 1.0;

(2) If 1000 < ADA <= 2000:
Scale factor = 1 + ((2000 - ADA) * .00014);

(3) If 700 < ADA <= 1000:
Scale factor = 1.14 + ((1000 - ADA) * .00023)

(4) If 300 < ADA <= 700:
Scale factor = 1.209 + ((700 - ADA) * .0008)

(5) If ADA <=300:
Scale factor = 1.529 + ((300 - ADA) * .00485),
except that 130 is used for ADA if ADA is less than 130.

Section 203.20 Computation of Cost of Education Index.
A district's cost of education index adjustments for the 1991-92 school year and 1992-93 school year shall be computed by the commissioner of education by combining the district's cost adjustment and diseconomies of scale adjustment for the relevant school year as follows:

Cost of Education Index = (Cost Adjustment * Diseconomies of Scale Adjustment)

where the Cost Adjustment is the adjustment in Section 203.10 and the Diseconomies of Scale Adjustment is the adjustment in Section 203.15.

Section 203.25 Adjustment of Basic Allotment.

For the 1991-92 and 1992-93 school years, the commissioner shall adjust each district's basic allotment by applying the following formula:

ABA = BA * (((Cost of Education Index - 1) * .71) + 1)

where "ABA" is the adjusted basic allotment;

"BA" is the basic allotment; and

"Cost of Education Index" is the Cost of Education Index for the relevant school year computed in Section 203.20.

Section 203.30 Data Values for Cost of Education Index Factors.

(a) The data values for the data items listed in Section 203.5(b) through 203.5(f) are listed for each school district in Texas in the table entitled "Listing of Data Values for 1991-92 / 1992-93 COE Index Factors" which is adopted by reference as an official rule of the Foundation School Fund Budget Committee. A copy is available for examination during regular office hours, 8:00 a.m. to 5:00 p.m., except holidays, Saturdays and Sundays, at the Governor's Budget and Planning Office, 201 E. 11th, Austin, TX 78701.

(b) Should the need for correction of any data values be proven, the commissioner of education shall adjust the index for the district.

The Committee hereby certifies that the proposal has been reviewed by legal counsel and found to be within the Committee's authority to adopt.

Issued in Austin, Texas, on December 20, 1990.

Brian Wilson
Committee Clerk
Governor's Office of Budget and Planning

For further information or questions please call Mr. Wilson at (512) 463-1778.

Appendix D

Summary of Public Testimony

Testimony Before the Advisory Panel

Public testimony was presented before the Advisory Panel on the Cost-of-Education Index at its meetings on September 18 and October 25, 1990. The following individuals provided testimony:

The Honorable Paul Colbert, Texas House of Representatives

Dr. Terry Bishop, Associate Superintendent, Austin ISD

Mr. Garland Davis, Director, Texas Association of Community Schools

Mr. Bill Grusendorf, Texas Association of Rural Schools

Dr. Diane Jackson, Governmental Liaison, Spring Branch ISD

Dr. Marlene Carle, Director of Finance, representing Richard Berry, Superintendent, Arlington ISD

Mr. Manny Soto, Director of Governmental Relations, Ysletta ISD

The points made during the public testimony are summarized as follows:

- The adjustments for regional price variations and diseconomies of scale need to be continued because there are costs associated with being small or large that deserve additional funding.

- The current study seems to be a replication of previous research on the price differential index without additional, more comprehensive data items or adequate time.

- The CEI should be based on a market basket methodology, including costs for items such as utilities, security, contracted services and others.

- If the index is developed using regression analysis, it should not be based solely on the variation in beginning teacher salaries. Average salaries for all teachers should be used, including enrichment. The analysis should also include the total compensation package, and, ideally, payroll costs for nonteaching personnel.

The individuals testifying also expressed the following concerns:

- ❒ Whether the new CEI would provide less money than the current adjustments.

- ❒ How "outlier" values would be addressed.

- ❒ Whether a transition mechanism would be included with the CEI.

Testimony Before the Foundation School Fund Budget Committee

Public testimony was presented before the Foundation School Fund Budget Committee on the proposed CEI on December 10, 1990. The following witnesses appeared or presented statements at the hearing:

Mr. Bill Grusendorf, Texas Association of Rural Schools

Mr. George R. Hobson, Texas School Alliance

Mr. Kenneth Crouch, Superintendent of Jim Ned Consolidated ISD

Mr. Craig Foster, Executive Director, The Equity Center

The points made during the public testimony are summarized as follows:

- ❒ The index is a necessary part of the school finance structure that funds legitimate cost differences.

- ❒ The research on the index has been limited and underfunded and should be viewed as work in-progress that requires additional research.

- ❒ The research failed to take into account the costs of utilities, support personnel, state mandates, security and other expenses.

- ❒ Future research should use a market basket approach and be focused on districts with adequate resources.

- ❒ The old adjustments or some alternative, several of which were proposed, should be adopted.

- ❒ If the new index is adopted, it should be applied to 100 percent of the basic allotment and phased in over several years.

General opposition to the new CEI was expressed by representatives of several school districts which would lose state aid due to its implementation. Letters were also received from the Ysletta, Junction, Spearman, Shiner and Panhandle independent school districts in opposition to the index.

APPENDIX E

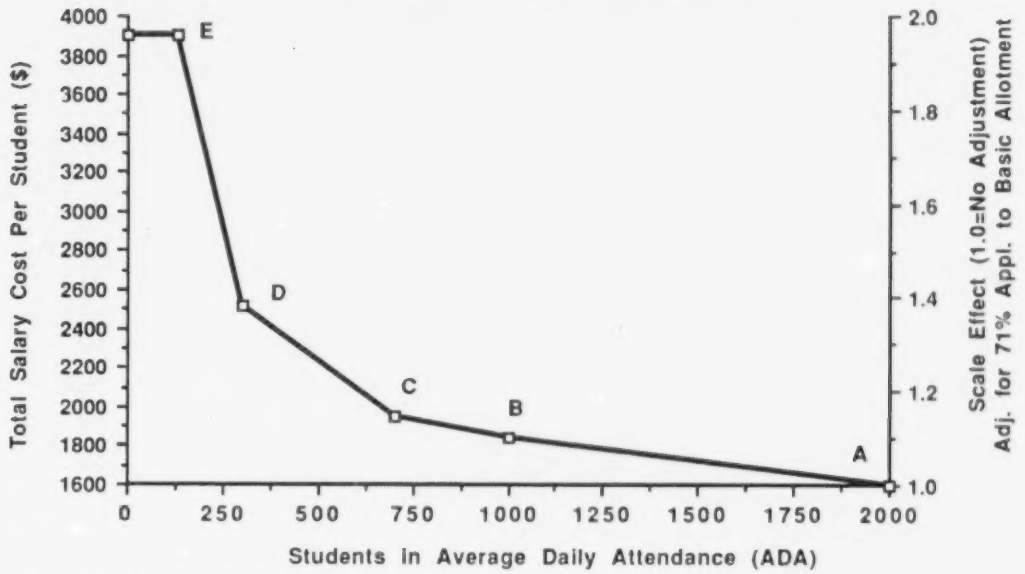
Calculation of the Scale and Price Components of the Index

Scale Index Calculation

The cost-of education index has two parts. One part reflects diseconomies of scale and is analogous to the small district adjustment in effect for the 1990-91 school year. The following text describes the development of the formulas for the scale portion.

1. Once total salary costs per pupil (for teachers and administrators combined) were determined, a graphic representation was constructed which plotted the number of pupils on the *x*-axis, and the salary cost per pupil on the *y*-axis. Figure 3 depicts the results. There were several "break points" in the "curve," at 130, 300, 700, 1,000 and 2,000 students in ADA.

Figure 3. Break Points in the Scale Component of the Cost-of-Education Index



Source: Legislative Education Board

2. Four equations were constructed to describe the slope of the line segment between each break point. The basic equation to describe the slope of a line

is the result of the change in the *x*-value divided by the change in the *y*-value. This equation was adjusted to take into account the proportional change in each segment from the base cost of $1,616.

Slope of Line Segment A-B: (234 / 1616) / 1000 = .0014

Slope of Line Segment B-C: (344 / 1616) - ((1850-1616) / 1616) / 300

which reduces to: (1960-1850) / (1616 x 300) or

(110) / (1616 x 300) = .0023

The reduced form of the last two segments is as follows:

Slope of Line Segment C-D: 518 / (1616 x 400) = .0008

Slope of Line Segment D-E: 1333 / (1616 x 170) = .00485

Details for these calculations are shown below:

Axis values for each break point in the scale component of the cost-of-education index as shown in Figure 3:

Break Point Label	Value on the *x*-Axis (ADA)	Value of the *y*-Axis (Salary Cost Per Student)
A	2,000	$1,616
B	1,000	1,850
C	700	1,960
D	300	2,478
E	130	3,811

Line segment values that generate the scale component formulas shown in Figure 3:

Line Segment	Differences in the *x*-Axis Values	Differences in *y*-Axis Values
A-B	2,000-1,000 = 1,000	$ 1,850-1,616 = 234
B-C	1,000-700 = 300	1,960-1,850 = 110
C-D	700-300 = 400	2,478-1,960 = 518
D-E	300-130 = 170	3,811-2,478 = 1,333

3. Four more equations were constructed to produce the final scale index values. Index values are calculated in reference to the base salary cost per student of $1,616 and each is added to the index value at the beginning break point. The results are as follows:

ADA of the District	Calculation of Scale Factor
If ADA >2,000	1.0
If 1,000 < ADA < 2,000	1.0 + ((2,000 - ADA) * .00014))
If 700 < ADA < 1,000	1.14 + ((1,000 - ADA) * .00023
If 300 < ADA < 700	1.209 + ((700 - ADA) * .0008)
If ADA <= 300	1.529 + ((300 - ADA) * .00485)), except that 130 is used for ADA if ADA is less than 130.

Adjustment for Price Effects

The adjustment for price variations is computed according to the table shown below, which is based on the regression analysis that was completed to explain the variation in beginning teacher salaries. The contribution to the index for each of the elements is determined from the range shown for each in the table below. The appropriate number of points from the "Index Contribution" column are added or subtracted from a base value of 1.00. For example, a rural district with 600 students in ADA, 60 percent low income, in a county with a population of 30,000, and with a competitive beginning salary of $17,500 in contiguous counties would have a value of 1.05 for the price effects component of the CEI.

Index Contribution (Add to 1.00)	Competitive Beginning Average Salary of Teachers in Contiguous Counties	If County Population is Less than 40,000	District Type	Percent Low Income Students	Number of Students In ADA
-0.01			Indep. Town		
.00	Below $17,300	No		Below 50%	200 to 499
.01	$17,300 to $17,750	Yes	Rural	50 - <68%	500 to 999 or <200
.02	$17,751 to $18,250			68 - <77%	1,000 to 1,599
.03	$18,251 to $18,700			77 - <86%	1,600 to 2,399
.04	$18,701 to $19,100			86 - <93%	2,400 to 3,599
.05	$19,101 to $19,500			93% or more	3,600 to 5,399
.06	$19,501 to $20,000				5,400 to 8,499
.07	$20,001 to $20,450				8,500 or more
.08	$20,451 to $20,850				
.09	$20,851 or more				

Conversion of the Regression Results to the Price Component Table

Regression analysis produces an equation which predicts the value of the dependent variable (in this case, the salary of an individual teacher) based on the values of one or more independent variables (in this case, characteristics of the teacher and the district in which the teacher teaches).

A simple regression equation might take the following form:

$$Y = mX + b$$

where Y is the dependent variable, X is an independent variable, b is a constant for all possible values of X, and m is a coefficient which describes the relationship between X and Y.

If in the simple equation above, the value of b is 3 and the value of m is .5, a value of Y can be predicted for each possible value of X. If X is equal to 7, then the following equation results:

$$Y = .5(7) + 3, \text{ or}$$

$$Y = 3.5 + 3, \text{ or}$$

$$Y = 6.5$$

The regression results used in development of the cost component of the CEI are essentially a lengthier version of the kind of equation described above. The base equation is as follows:

Log of Teacher Salary= 7.82729186 (intercept term)+
(0.03678998 * 1 if Teacher Has No Degree) +
(0.01707559 * 1 if Teacher is Assigned Secondary Teaching Duties) +
(0.02898405 * Number of Years of Experience for Teacher) +
(-0.000412168 * Square of Experience of Teacher) +
(-0.02527647 * Total Effective Tax Rate for State Aid Purposes) +
(.00000000906152 * Taxable Property Value Per Teacher) +
(0.000045564 * Percentage of Minority Teachers) +
(-0.02858745 * Graduation Rate) +
(0.000071112 * Non-Salary Benefits Expenditure per Student) +
(0.000022884 * Competing Average Beginning Teacher Salaries) +
(-0.000969745 * Percentage of Low-Income Students) +
(0.000013348 * Square of Percentage of Low-Income Students) +
(0.004578901 * 1 if District is Classified Major Suburban) +
(-0.01200070 * 1 if District is Classified Independent Town) +
(0.01213998 * 1 if District is Classified Rural) +
(0.01137511 * 1 if County Population Less than 40,000) +
(-0.31896171 * Log of Average Daily Attendance) +
(0.04335643 * Square of Log of Average Daily Attendance) +
(-.001817481 * Cube of Log of Average Daily Attendance)

Each of the factors in the equation above contributes to the expected value of a specific teacher's salary through the coefficients identified. The variables listed above account for approximately 85 percent of the variation in teacher salaries.

Indices are generally created to represent the relationship between a specific observation and the minimum value of the distribution of all values, or the relationship between a specific observation and the mean of all values. The cost component of the CEI seeks to represent in index form the relationship between an individual district and a base level of cost.

The objective of the regression analysis is to identify the impact of certain uncontrollable factors on teacher salaries, then allow variation in those factors to alter the prediction of the salary of a teacher if all other characteristics are held constant. As an example, the equation defined above dictates that variation in the percentage of low-income students found among districts will cause the expected teacher salary to change, even if the teacher characteristics and other district characteristics remain constant.

By assessing the impact on the predicted salary of a teacher of a change in value for an uncontrollable characteristic on which an index is to be based, a revised predicted teacher salary can be obtained. For every unit of change in an uncontrollable characteristic, a change in expected teacher salary would occur, and each new expected teacher salary can be related to the base value in order to determine an index.

In this analysis, there were five uncontrollable characteristics of school districts found to have an impact on teacher salaries: average salary of beginning teachers in the surrounding area, the percentage of low income students, location of the district in a county with fewer than 40,000 residents, classification of the district as either rural or independent town, and the average daily attendance of the district.

The process for determining the impact of a change in the value of an uncontrollable characteristic is set forth in the following steps:

1. The mean or average value of all characteristics is used to determine a base predicted teacher salary by substituting the mean values in the equation described above.

2. For a single uncontrollable characteristic, the minimum value is substituted in the equation, holding all other characteristics at their respective mean values.

3. The resulting predicted value for the dependent variable, teacher salary, is then compared to the value determined in step 1. (This process actually involves taking the exponent of the logarithmic value used in the regression so that a meaningful comparison can be made.)

4. Steps 2 and 3 are repeated for the full range of values of the single uncontrollable characteristic until the maximum is reached. This gives a range of predicted values, generated by values for the uncontrollable characteristic, extending from a minimum prediction based on a minimum value for the uncontrollable factor to the maximum based on the maximum value of the uncontrollable factor. When compared to the base value in step 1, a range of percentage variations can be determined, and these variations can be translated into index contributions.

5. Steps 2 through 4 are repeated for each uncontrollable characteristic.

As an example, consider the effects of the average beginning teacher salary in the surrounding area:

1. The base value, determined from the regression equation, is a monthly teacher salary of $2,554. This is based on a mean value for average beginning teacher salary in the surrounding area of $19,810 per year.

2. If the equation is solved using the minimum possible value of $17,000, the resulting predicted value is $2,398.

3. The relationship between the minimum and the base value is $2,398 / $2,554 = .939, or about 94% of the base value.

4. Substituting the maximum value for average beginning salaries in the surrounding area, $21,313, results in a predicted value of $2,647, or about 104% of the base value. It is thus determined that the range of impact of changes is approximately 94% to 104%, or about 10%. Index values would range from 0% to 10% above a minimum index value of 1.0. Values which correspond to specific percentage increments in the index can be easily determined from continuing to substitute values along the range for the uncontrollable characteristic.

By reviewing the results from the process just described, a specific range in an uncontrollable characteristic can be defined so that is corresponds to a specific contribution toward the index value. For the uncontrollable characteristic of average beginning teacher salaries in the surrounding area,

the following table represents the results of the process described above. Increments of $200 are used for illustration purposes. Actual calculations used more precision. The two columns on the right represent the effect of average beginning teacher salaries in the surrounding area on the index, and are incorporated into the rule as adopted.

Average Beginning Salary in Surrounding Area	Resulting Predicted Value	Relationship to Mean Value for Teacher Salary	Relationship to Result from Minimum Value	Index Table Value	Correspond-ing Range
$17,000	2395.22	93.8	0.0	0.00	$17,000 to 17,299
17,200	2406.21	94.2	0.4		
17,400	2417.25	94.6	0.9	0.01	$17,300 to $17,750
17,600	2478.33	95.1	1.3		
17,800	2439.47	95.5	1.7	0.02	$17,751 to $18,250
18,000	2450.66	95.9	2.2		
18,200	2461.91	96.4	2.6	0.03	$18,251 to $18,700
18,400	2473.20	96.8	3.1		
18,600	2484.54	97.3	3.5		
18,800	2495.94	97.7	3.9	0.04	$18,701 to $19,100
19,000	2507.39	98.2	4.4		
19,200	2518.89	98.6	4.8	0.05	$19,101 to $19,500
19,400	2530.45	99.1	5.3		
19,600	2542.06	99.5	5.7	0.06	$19,501 to $20,000
19,800	2553.72	100.0	6.2		
20,000	2565.43	100.4	6.7	0.07	$20,001 to $20,450
20,200	2577.20	100.9	7.1		
20,400	2589.02	101.4	7.6		
20,600	2600.90	101.8	8.1	0.08	$20,451 to $20,850
20,800	2612.83	102.3	8.5		
21,000	2624.82	102.8	9.0	0.09	$20,851 and above
21,200	2636.86	103.2	9.5		
21,400	2468.95	103.7	9.9		

APPENDIX F

Definition of Terms and Data Elements by School District

The attached sheets show the data elements that are used to compute the price and scale components of the cost-of-education index. The following definitions explain the data sources for each of the variables.

1. **Beginning Average Annual Salary:** The competitive beginning average annual salary for a district was the average annual salary of beginning instructional personnel in other districts with which the district competes. Instructional staff was defined as teachers, nurses, and librarians. The role identification reported on the PEIMS data submission for the 1989-90 school year was used to determine if an individual was assigned as instructional staff. The assignment must have been the major assignment of the individual as determined by days employed and percent of day assigned. If the role identification was equal to 25, 29, 13, or 22 then the individual was categorized as instructional staff. To compute the competitive beginning average annual salary, the salaries and full-time equivalencies of instructional staff with zero years of experience was aggregated for all the districts in counties contiguous to the district's and the other districts in the district's county. The average salary was then computed as the aggregate salaries divided by the aggregate full-time equivalencies. The source was the fall PEIMS data submission for the 1989-90 school year. Salary supplements are excluded from these amounts.

2. **1 Equals Population Less than 40,000.** The value for the district was 1 if the county containing the district had less than 40,000 residents. If the county had more than 40,000 residents, the districts value was 0. The estimate of 1990 county population from the Texas Department of Health, dated May 1987, was used.

3 and 4. **1 Equals Independent Town and 1 Equals Rural District (District Type).** The district types were those determined by the Texas Education Agency for the 1989-90 school year. An adjustment was made for districts which are categorized as independent towns or rural. All other districts do not receive a district type adjustment. A district categorized as an independent town was the largest district in a county with a population between 25,000 to 100,000, or any other district in the county with an average daily attendance at least 75 percent of the largest district's. Furthermore, the district must not have qualified for categorization as a major suburban district or an other central city suburban district as defined by the Texas Education Agency. Districts categorized as rural were those

school districts which either had a student count of between 300 and 743 and a growth rate of less than 20 percent, or that had a student count of less than 300.

5. **Percent Low Income.** This value was derived by dividing the best six-months average of students claiming free and reduced price lunches under the National School Lunch Program (NSL) for the 1988-89 school year by the average daily attendance in the district for the 1989-90 school year, and multiply the result was multiplied by 100.

6. **1989-90 ADA (Average Daily Attendance).** The value was the final ADA count for the 1989-90 school year. During the next biennium, the ADA count for the dieseconomies of scale component will be that reported on the "Principal's Semester Report of Student Attendance and Contact Hours" for the relevant school year, either 1991-92 or 1992-93. The Commissioner of Education will adjust the ADA of those districts which do not offer all grades to reflect the number of students transferred out of the district to attend other districts.

7 **Diseconomies of Scale Adjustment.** This entry shows the scale component of the CEI, using 1989-90 final ADA. These values would be adjusted by the actual ADA counts in each of the next two school years.

8. **Cost Adjustment**. This entry shows the computed cost-of-education index for each school district, based on the other data items shown on the table.

9. **Final CEI Index.** Shows the final CEI value for each district for the 1991-92 school year, based on the most recent data available.

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TEXAS EDUCATION AGENCY
LISTING OF DATA VALUES FOR THE 1991-92 COST-OF-EDUCATION INDEX

10:49 TUESDAY, FEBRUARY 26, 1991 1

COUNTY NAME	DISTRICT NAME	BEGINNING AVERAGE SALARY	1 EQUALS POP LT 40,000	1 EQUALS INDEPENDENT TOWN	1 EQUALS RURAL DISTRICT	PERCENT LOW INCOME	1991-92 ADA	DISECONOMIES OF SCALE ADJUSTMENT	COST ADJUSTMENT	FINAL CEI INDEX
ANDERSON COUNTY	CAYUGA ISD	18,236.22	0	0	0	16.5360	524.44	1.34945	1.03	1.3899
	ELKHART ISD	18,246.72	0	0	0	24.5476	839.77	1.17685	1.03	1.2122
	FRANKSTON ISD	18,227.70	0	0	0	28.5805	693.74	1.21401	1.03	1.2504
	NECHES ISD	18,238.57	0	0	1	37.7646	198.39	2.02181	1.03	2.0825
	PALESTINE ISD	18,235.24	0	1	0	39.9073	3,968.79	1.00000	1.06	1.0600
	SLOCUM ISD	18,215.04	0	0	1	31.1576	288.55	1.58453	1.03	1.6321
	WESTWOOD ISD	18,226.59	0	0	0	20.8933	1,593.22	1.05695	1.05	1.1098
ANDREWS COUNTY	ANDREWS ISD	20,231.37	1	0	0	25.9193	3,429.26	1.00000	1.12	1.1200
ANGELINA COUNTY	CENTRAL ISD	17,882.13	0	0	0	32.4379	1,152.14	1.11870	1.04	1.1634
	DIBOLL ISD	17,895.41	0	0	0	59.9726	1,904.58	1.01336	1.06	1.0742
	HUDSON ISD	17,905.48	0	0	0	31.1836	1,560.82	1.06149	1.04	1.1039
	HUNTINGTON ISD	17,896.98	0	0	0	22.1665	1,234.10	1.10723	1.04	1.1515
	LUFKIN ISD	17,746.61	0	1	0	39.8690	7,191.81	1.00000	1.06	1.0600
	ZAVALLA ISD	17,872.24	0	0	1	44.8146	353.49	1.48621	1.03	1.5308
ARANSAS COUNTY	ARANSAS COUNTY ISD	19,187.85	1	0	0	50.3330	2,436.09	1.00000	1.11	1.1100
ARCHER COUNTY	ARCHER CITY ISD	18,734.41	1	0	1	20.6818	511.80	1.35956	1.07	1.4547
	HOLLIDAY ISD	18,673.32	1	0	0	15.2588	765.54	1.19393	1.05	1.2536
	MEGARGEL ISD	18,701.38	1	0	1	30.1168	79.97	2.35350	1.07	2.5182
	WINDTHORST ISD	18,701.38	1	0	1	8.4865	289.05	1.58212	1.06	1.6770
ARMSTRONG COUNTY	CLAUDE ISD	18,464.87	1	0	1	22.7354	358.70	1.48204	1.05	1.5561
ATASCOSA COUNTY	CHARLOTTE ISD	18,876.43	1	0	1	74.2110	470.65	1.39248	1.08	1.5039
	JOURDANTON ISD	18,871.20	1	0	0	46.1043	1,875.62	1.12941	1.07	1.2085
	LYTLE ISD	18,873.87	1	0	0	50.0678	931.70	1.15571	1.07	1.2366
	PLEASANTON ISD	18,893.39	1	1	0	49.0001	2,765.05	1.00000	1.08	1.0800
	POTEET ISD	18,880.34	1	0	0	71.8381	1,388.83	1.08556	1.09	1.1833
AUSTIN COUNTY	BELLVILLE ISD	20,909.62	1	0	0	24.1112	1,518.54	1.06740	1.12	1.1955
	SEALY ISD	20,935.87	1	0	0	25.4811	1,700.59	1.04192	1.13	1.1774
	WALLIS-ORCHARD ISD	20,860.78	1	0	0	33.3676	733.22	1.20136	1.11	1.3335
BAILEY COUNTY	MULESHOE ISD	18,506.75	1	0	0	43.4711	1,536.52	1.06489	1.06	1.1288
	THREE WAY ISD	18,415.76	1	0	1	81.0829	149.60	2.25844	1.09	2.4617
BANDERA COUNTY	BANDERA ISD	18,891.70	1	0	0	23.9706	1,340.15	1.09238	1.07	1.1688
	MEDINA ISD	18,883.71	1	0	1	55.3484	274.10	1.65462	1.07	1.7704
BASTROP COUNTY	BASTROP ISD	19,377.86	1	1	0	38.1239	3,938.17	1.00000	1.10	1.1000
	ELGIN ISD	19,377.73	1	0	0	43.1363	2,891.13	1.00000	1.09	1.0900
	MCDADE ISD	19,354.34	1	0	1	44.1620	77.27	2.35350	1.08	2.5418
	SMITHVILLE ISD	19,366.16	1	0	0	43.2167	1,191.43	1.11320	1.08	1.2023
BAYLOR COUNTY	SEYMOUR ISD	18,779.45	1	0	1	34.2742	676.12	1.22811	1.07	1.3141
BEE COUNTY	BEEVILLE ISD	18,599.51	1	1	0	63.8242	3,966.96	1.00000	1.09	1.0900
	PAWNEE ISD	18,674.80	1	0	1	00.4330	100.00	2.35350	1.09	2.5653
	PETTUS ISD	18,674.80	1	0	1	62.4709	411.23	1.44002	1.06	1.5264
	SKIDMORE-TYNAN ISD	18,660.61	1	0	1	52.0448	581.83	1.30353	1.07	1.3948
BELL COUNTY	ACADEMY ISD	18,466.57	0	0	0	22.5440	746.47	1.19831	1.04	1.2462
	BARTLETT ISD	18,466.57	0	0	1	48.6576	379.54	1.46537	1.04	1.5240
	BELTON ISD	18,472.10	0	0	0	32.5666	4,979.46	1.00000	1.08	1.0800
	HOLLAND ISD	18,466.57	0	0	1	48.0864	415.83	1.43633	1.04	1.4938
	KILLEEN ISD	18,291.54	0	0	0	39.3092	21,099.14	1.00000	1.10	1.1000
	ROGERS ISD	18,466.57	0	0	1	32.2007	685.94	1.22025	1.05	1.2813
	SALADO ISD	18,472.14	0	0	1	21.9342	496.74	1.37161	1.05	1.4402
	TEMPLE ISD	18,491.84	0	0	0	37.1774	7,560.96	1.00000	1.09	1.0900
	TROY ISD	18,471.08	0	0	0	23.6436	923.05	1.15770	1.04	1.2040
BEXAR COUNTY	ALAMO HEIGHTS ISD	18,814.98	0	0	0	20.8468	3,513.47	1.00000	1.08	1.0800
	EAST CENTRAL ISD	18,833.64	0	0	0	30.8682	5,464.07	1.00000	1.10	1.1000

TEXAS EDUCATION AGENCY
LISTING OF DATA VALUES FOR THE 1991-92 COST-OF-EDUCATION INDEX

COUNTY NAME	DISTRICT NAME	BEGINNING AVERAGE SALARY	1 EQUALS POP LT 40,000	1 EQUALS INDEPENDENT TOWN	1 EQUALS RURAL DISTRICT	PERCENT LOW INCOME	1991-92 ADA	DISECONOMIES OF SCALE ADJUSTMENT	COST ADJUSTMENT	FINAL CEI INDEX
	EDGEWOOD ISD	18,711.09	0	0	0	91.6999	14,983.10	1.00000	1.15	1.1500
	FT SAM HOUSTON ISD	18,832.79	0	0	0	29.3106	1,400.65	1.08391	1.06	1.1489
	HARLANDALE ISD	18,866.43	0	0	0	67.7952	14,067.87	1.00000	1.12	1.1200
	JUDSON ISD	18,837.46	0	0	0	15.7284	11,999.50	1.00000	1.11	1.1100
	LACKLAND ISD	18,831.50	0	0	0	37.0014	882.48	1.16703	1.05	1.2254
	NORTH EAST ISD	18,787.42	0	0	0	21.1566	36,789.69	1.00000	1.11	1.1100
	NORTHSIDE ISD	18,847.96	0	0	0	30.5170	47,894.97	1.00000	1.11	1.1100
	RANDOLPH FIELD ISD	18,834.15	0	0	0	16.2995	1,062.04	1.13132	1.06	1.1992
	SAN ANTONIO ISD	18,800.10	0	0	0	82.3273	57,479.62	1.00000	1.14	1.1400
	SOMERSET ISD	18,867.83	0	0	0	66.0269	1,755.23	1.03427	1.08	1.1170
	SOUTH SAN ANTONIO ISD	18,832.73	0	0	0	83.7765	10,222.24	1.00000	1.14	1.1400
	SOUTHSIDE ISD	18,839.10	0	0	0	75.6221	2,753.62	1.00000	1.10	1.1000
	SOUTHWEST ISD	18,815.26	0	0	0	60.5470	6,850.53	1.00000	1.11	1.1100
BLANCO COUNTY	BLANCO ISD	19,491.28	1	0	1	31.0490	605.06	1.28495	1.08	1.3877
	JOHNSON CITY ISD	19,470.79	1	0	1	28.7642	496.18	1.37205	1.08	1.4818
BORDEN COUNTY	BORDEN COUNTY ISD	18,590.92	1	0	1	28.8345	188.57	2.06941	1.06	2.1936
BOSQUE COUNTY	CLIFTON ISD	18,888.75	1	0	0	29.2766	899.74	1.16306	1.04	1.2096
	CRANFILLS GAP ISD	18,876.82	1	0	1	39.4572	113.27	2.35350	1.05	2.4712
	IREDELL ISD	18,876.82	1	0	1	33.7342	111.98	2.35350	1.05	2.4712
	KOPPERL ISD	18,882.62	1	0	1	33.9363	172.97	2.14512	1.05	2.2524
	MERIDIAN ISD	18,864.45	1	0	1	33.7690	489.72	1.44122	1.04	1.4989
	MORGAN ISD	18,876.82	1	0	1	69.5417	139.86	2.30566	1.07	2.4671
	VALLEY MILLS ISD	18,882.33	1	0	1	24.5125	454.89	1.40589	1.04	1.4613
	WALNUT SPRINGS ISD	18,876.82	1	0	1	46.8127	198.33	2.02209	1.04	2.1030
BOWIE COUNTY	DEKALB ISD	17,841.38	0	0	0	48.5084	971.59	1.14653	1.03	1.1809
	HOOKS ISD	17,884.53	0	0	0	35.2052	999.31	1.14016	1.04	1.1858
	HUBBARD ISD	17,884.53	0	0	1	27.4702	52.68	2.35350	1.04	2.4476
	LEARY ISD	17,884.53	0	0	1	41.2678	149.63	2.25827	1.04	2.3486
	LIBERTY-EYLAU ISD	17,869.32	0	0	0	40.0532	2,713.08	1.00000	1.06	1.0600
	MALTA ISD	17,884.53	0	0	1	18.1969	58.43	2.35350	1.04	2.4476
	MAUD ISD	17,884.53	0	0	1	36.4955	390.16	1.45687	1.03	1.5006
	NEW BOSTON ISD	17,927.75	0	0	0	30.5705	1,625.80	1.05239	1.05	1.1050
	PLEASANT GROVE ISD	17,915.41	0	0	0	6.2559	1,830.43	1.02374	1.05	1.0749
	RED LICK ISD	17,915.43	0	0	1	25.4006	248.05	1.78094	1.03	1.8344
	REDWATER ISD	17,898.81	0	0	0	22.5507	787.15	1.18896	1.03	1.2246
	SIMMS ISD	17,915.67	0	0	1	35.3473	472.59	1.39093	1.03	1.4327
	TEXARKANA ISD	17,872.13	0	1	0	43.3785	5,100.80	1.00000	1.06	1.0600
BRAZORIA COUNTY	ALVIN ISD	21,119.69	0	0	0	27.4457	9,020.64	1.00000	1.15	1.1500
	ANGLETON ISD	21,125.21	0	0	0	22.5737	5,423.25	1.00000	1.15	1.1500
	BRAZOSPORT ISD	21,109.87	0	0	0	23.7367	11,050.33	1.00000	1.16	1.1600
	COLUMBIA-BRAZORIA ISD	21,131.64	0	0	0	21.6222	3,393.31	1.00000	1.13	1.1300
	DAMON ISD	21,123.83	0	0	1	42.1456	142.43	2.29320	1.11	2.5454
	DANBURY ISD	21,120.40	0	0	1	17.8199	536.19	1.34005	1.11	1.4875
	PEARLAND ISD	21,118.36	0	0	0	18.9286	6,110.68	1.00000	1.15	1.1500
	SWEENY ISD	21,120.33	0	0	0	19.5008	2,094.70	1.00000	1.12	1.1200
BRAZOS COUNTY	BRYAN ISD	19,006.58	0	0	0	36.7902	10,729.24	1.00000	1.11	1.1100
	COLLEGE STATION ISD	18,971.01	0	0	0	21.3877	4,885.37	1.00000	1.09	1.0900
BREWSTER COUNTY	ALPINE ISD	20,287.71	1	0	0	44.6339	1,110.91	1.12447	1.10	1.2369
	MARATHON ISD	19,984.97	1	0	1	0.0000	152.10	2.24630	1.09	2.4485
	SAN VICENTE ISD	19,984.97	1	0	1	0.0000	29.88	2.35350	1.09	2.5653
	TERLINGUA CSD	20,058.44	1	0	1	0.0000	75.72	2.35350	1.10	2.5888
BRISCOE COUNTY	SILVERTON ISD	18,144.43	1	0	1	40.9606	228.12	1.87761	1.04	1.9527

LEGISLATIVE BUDGET BOARD 57

T E X A S E D U C A T I O N A G E N C Y
LISTING OF DATA VALUES FOR THE 1991-92 COST-OF-EDUCATION INDEX

COUNTY NAME	DISTRICT NAME	BEGINNING AVERAGE SALARY	1 EQUALS POP LT 40,000	1 EQUALS INDEPENDENT TOWN	1 EQUALS RURAL DISTRICT	PERCENT LOW INCOME	1991-92 ADA	DISECONOMIES OF SCALE ADJUSTMENT	COST ADJUSTMENT	FINAL CEI INDEX
BROOKS COUNTY	BROOKS ISD	21,079.10	1	0	0	73.1725	1,982.44	1.01366	1.15	1.1657
BROWN COUNTY	BANGS ISD	17,549.91	1	0	0	41.0753	836.26	1.17766	1.03	1.2130
	BLANKET ISD	17,520.34	1	0	1	52.2081	163.24	2.19228	1.05	2.3019
	BROOKESMITH ISD	17,520.34	1	0	1	38.1064	142.83	2.29127	1.04	2.3829
	BROWNWOOD ISD	17,590.80	1	1	0	38.7095	3,669.46	1.00000	1.06	1.0600
	EARLY ISD	17,528.62	1	0	0	22.4455	1,004.88	1.13932	1.04	1.1849
	MAY ISD	17,547.66	1	0	1	39.3589	233.10	1.85345	1.03	1.9091
	ZEPHYR ISD	17,520.34	1	0	1	28.8926	150.06	2.25623	1.04	2.3465
BURLESON COUNTY	CALDWELL ISD	19,376.04	1	0	0	36.9402	1,534.39	1.06519	1.08	1.1504
	SNOOK ISD	19,559.49	1	0	1	58.4661	476.51	1.38779	1.09	1.5127
	SOMERVILLE ISD	19,517.06	1	0	1	35.9905	613.30	1.27836	1.09	1.3934
BURNET COUNTY	BURNET CONS ISD	19,245.02	1	0	0	27.6203	1,895.26	1.01466	1.09	1.1060
	MARBLE FALLS ISD	19,245.53	1	0	0	41.4183	2,127.22	1.00000	1.09	1.0900
CALDWELL COUNTY	LOCKHART ISD	19,317.52	1	1	0	40.4240	3,148.57	1.00000	1.09	1.0900
	LULING ISD	19,288.89	1	0	0	51.4133	1,260.26	1.10356	1.09	1.2029
	PRAIRIE LEA ISD	19,284.06	1	0	1	57.5994	196.60	2.03049	1.08	2.1929
CALHOUN COUNTY	CALHOUN CO ISD	19,465.82	1	0	0	32.5607	4,148.08	1.00000	1.11	1.1100
CALLAHAN COUNTY	BAIRD ISD	17,885.83	1	0	1	26.8317	412.50	1.43900	1.04	1.4966
	CLYDE CONS ISD	17,876.49	1	0	0	27.6102	1,248.94	1.10515	1.05	1.1604
	CROSS PLAINS ISD	17,881.36	1	0	1	30.9680	421.96	1.43143	1.04	1.4887
	EULA ISD	17,908.74	1	0	0	35.4021	438.03	1.41857	1.03	1.4611
CAMERON COUNTY	BROWNSVILLE ISD	21,222.45	0	0	0	80.7587	36,865.72	1.00000	1.19	1.1900
	HARLINGEN ISD	21,238.79	0	0	0	63.6443	13,435.19	1.00000	1.17	1.1700
	LA FERIA ISD	21,254.79	0	0	0	70.3292	2,168.58	1.00000	1.14	1.1400
	LOS FRESNOS CONS ISD	21,257.22	0	0	0	78.0212	4,310.83	1.00000	1.17	1.1700
	POINT ISABEL ISD	21,264.67	0	0	0	70.6056	2,063.41	1.00000	1.14	1.1400
	RIO HONDO ISD	21,253.38	0	0	0	74.4313	1,690.24	1.04337	1.14	1.1894
	SAN BENITO CONS ISD	21,245.74	0	0	0	78.3519	7,244.08	1.00000	1.18	1.1800
	SANTA MARIA ISD	21,247.91	0	0	1	100.0000	361.77	1.47959	1.15	1.7015
	SANTA ROSA ISD	21,264.89	0	0	0	88.8032	1,076.39	1.12931	1.15	1.2987
	SOUTH TEXAS ISD	21,226.51	0	0	0	72.4263	816.37	1.18223	1.12	1.3241
CAMP COUNTY	PITTSBURG ISD	17,984.79	1	0	0	39.9308	2,012.38	1.00000	1.06	1.0600
CARSON COUNTY	GROOM ISD	18,731.78	1	0	1	30.8234	206.76	1.98121	1.06	2.1001
	PANHANDLE ISD	18,732.77	1	0	1	14.1017	662.26	1.23919	1.07	1.3259
	WHITE DEER ISD	18,734.06	1	0	1	20.6804	453.78	1.40597	1.06	1.4903
CASS COUNTY	ATLANTA ISD	17,896.27	1	1	0	40.0325	1,995.12	1.00068	1.05	1.0507
	AVINGER ISD	17,947.64	1	0	1	46.5975	232.16	1.85800	1.04	1.9323
	BLOOMBURG ISD	17,947.64	1	0	1	27.6907	218.07	1.92636	1.04	2.0034
	HUGHES SPRINGS ISD	17,935.77	1	0	0	48.4282	852.65	1.17389	1.04	1.2208
	LINDEN-KILDARE CONS ISD	17,956.11	1	0	0	42.5636	1,203.72	1.11148	1.05	1.1671
	MARIETTA ISD	17,947.64	1	0	1	92.3385	69.96	2.35350	1.09	2.5653
	MCLEOD ISD	17,947.64	1	0	1	44.2101	219.89	1.91753	1.04	1.9942
	QUEEN CITY ISD	17,956.21	1	0	0	33.9984	1,123.93	1.12265	1.05	1.1788
CASTRO COUNTY	DIMMITT ISD	18,501.95	1	0	0	56.8817	1,556.44	1.06210	1.08	1.1471
	HART ISD	18,512.78	1	0	1	78.8007	524.31	1.34955	1.09	1.4710
	NAZARETH ISD	18,501.48	1	0	1	32.5747	235.92	1.83979	1.05	1.9318
CHAMBERS COUNTY	ANAHUAC ISD	21,104.09	1	0	0	45.0002	1,293.17	1.09896	1.12	1.2308
	BARBERS HILL ISD	21,100.23	1	0	0	14.9565	1,551.63	1.06277	1.12	1.1903
	EAST CHAMBERS ISD	21,108.36	1	0	0	39.7875	900.79	1.16282	1.11	1.2907
CHEROKEE COUNTY	ALTO ISD	18,077.24	0	0	1	62.1262	645.58	1.25254	1.05	1.3152
	JACKSONVILLE ISD	18,071.77	0	1	0	37.6340	3,841.00	1.00000	1.06	1.0600
	NEW SUMMERFIELD ISD	18,082.74	0	0	1	55.1955	262.52	1.71077	1.04	1.7792

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COUNTY NAME	DISTRICT NAME	BEGINNING AVERAGE SALARY	1 EQUALS POP LT 40,000	1 EQUALS INDEPENDENT TOWN	1 EQUALS RURAL DISTRICT	PERCENT LOW INCOME	1991-92 ADA	DISECONOMIES OF SCALE ADJUSTMENT	COST ADJUSTMENT	FINAL CEI INDEX
	RUSK ISD	18,099.68	0	0	0	41.5398	1,598.51	1.05621	1.05	1.1090
	WELLS ISD	18,087.80	0	0	1	46.1852	286.79	1.59306	1.03	1.6409
CHILDRESS COUNTY	CHILDRESS ISD	17,416.67	1	0	0	41.5327	1,143.53	1.11991	1.04	1.1647
CLAY COUNTY	BELLEVUE ISD	18,492.30	1	0	1	28.1022	167.28	2.17270	1.06	2.3031
	BYERS ISD	18,510.53	1	0	1	31.0770	123.23	2.35350	1.06	2.4947
	HENRIETTA ISD	18,508.60	1	0	0	17.4491	892.73	1.16467	1.05	1.2229
	MIDWAY ISD	18,502.96	1	0	1	17.8005	159.30	2.21141	1.06	2.3441
	PETROLIA ISD	18,520.86	1	0	1	24.9131	430.62	1.42450	1.05	1.4957
COCHRAN COUNTY	BLEDSOE ISD	19,193.27	1	0	1	100.0000	27.71	2.35350	1.13	2.6595
	MORTON ISD	19,193.27	1	0	0	72.0524	788.72	1.18060	1.09	1.2956
	WHITEFACE CONS ISD	19,156.48	1	0	1	54.0659	337.66	1.49887	1.08	1.6188
COKE COUNTY	BRONTE ISD	18,535.41	1	0	1	37.6686	298.13	1.53809	1.05	1.6150
	ROBERT LEE ISD	18,535.94	1	0	1	31.9459	319.54	1.51337	1.05	1.5890
COLEMAN COUNTY	COLEMAN ISD	17,705.83	1	0	0	46.9915	943.24	1.15306	1.03	1.1876
	NOVICE ISD	17,717.71	1	0	1	53.6782	93.15	2.35350	1.05	2.4712
	PANTHER CREEK CONS ISD	17,704.29	1	0	1	42.3132	237.66	1.83136	1.03	1.8863
	SANTA ANNA ISD	17,704.29	1	0	1	45.7297	333.42	1.50226	1.03	1.5473
COLLIN COUNTY	ALLEN ISD	20,073.18	0	0	0	5.5381	4,805.82	1.00000	1.12	1.1200
	ANNA ISD	20,058.12	0	0	1	30.1704	577.85	1.30672	1.09	1.4243
	BLUE RIDGE ISD	20,049.76	0	0	1	15.8210	408.71	1.44203	1.08	1.5574
	CELINA ISD	20,048.93	0	0	1	26.9931	666.48	1.23581	1.09	1.3470
	COMMUNITY ISD	20,052.50	0	0	0	19.1092	775.11	1.19173	1.08	1.2871
	FARMERSVILLE ISD	20,049.76	0	0	0	20.8493	908.81	1.16097	1.08	1.2539
	FRISCO ISD	20,044.23	0	0	0	22.8401	1,250.32	1.10496	1.09	1.2044
	LOVEJOY ISD	20,043.87	0	0	0	1.6534	395.56	1.45255	1.07	1.5542
	MCKINNEY ISD	20,056.83	0	0	0	27.9602	4,972.03	1.00000	1.12	1.1200
	MELISSA ISD	20,049.51	0	0	1	23.1517	246.98	1.78615	1.08	1.9290
	PLANO ISD	19,932.49	0	0	0	5.1691	28,089.59	1.00000	1.13	1.1300
	PRINCETON ISD	20,057.21	0	0	0	23.5038	1,443.30	1.07794	1.09	1.1750
	PROSPER ISD	20,043.87	0	0	0	18.3304	484.97	1.38103	1.07	1.4777
	WYLIE ISD	20,058.62	0	0	0	11.2017	2,541.80	1.00000	1.10	1.1000
COLLINGSWORTH COUNTY	SAMNORWOOD ISD	18,899.53	1	0	1	45.4545	96.59	2.35350	1.07	2.5182
	WELLINGTON ISD	18,942.00	1	0	1	52.3587	575.43	1.30866	1.08	1.4133
COLORADO COUNTY	COLUMBUS ISD	18,812.29	1	0	0	27.9033	1,376.54	1.08728	1.07	1.1634
	RICE CONS ISD	18,816.94	1	0	0	56.5004	1,397.67	1.08433	1.08	1.1711
	WEIMAR ISD	18,808.62	1	0	1	40.6131	521.73	1.35162	1.07	1.4462
COMAL COUNTY	COMAL ISD	18,907.58	0	1	0	22.3137	5,729.97	1.00000	1.09	1.0900
	NEW BRAUNFELS ISD	18,906.56	0	1	0	31.2191	4,877.30	1.00000	1.08	1.0800
COMANCHE COUNTY	COMANCHE ISD	17,681.51	1	0	0	42.3606	1,076.82	1.12924	1.04	1.1744
	DE LEON ISD	17,647.86	1	0	1	39.7162	644.96	1.25303	1.04	1.3032
	GUSTINE ISD	17,563.85	1	0	1	53.0820	180.89	2.10667	1.05	2.2120
	SIDNEY ISD	17,675.39	1	0	1	43.5879	133.69	2.33558	1.04	2.4290
CONCHO COUNTY	EDEN CONS ISD	18,245.39	1	0	1	44.9092	378.37	1.46630	1.04	1.5250
	PAINT ROCK ISD	18,223.75	1	0	1	57.9963	152.72	2.24331	1.06	2.3779
COOKE COUNTY	CALLISBURG ISD	19,302.61	1	0	0	23.1350	732.74	1.20147	1.07	1.2856
	ERA ISD	19,294.11	1	0	0	24.7679	314.00	1.51773	1.06	1.6088
	GAINESVILLE ISD	19,301.73	1	1	0	35.8640	2,573.54	1.00000	1.09	1.0900
	LINDSAY ISD	19,311.23	1	0	0	7.4173	393.37	1.45430	1.06	1.5416
	MUENSTER ISD	19,300.59	1	0	1	17.8225	355.58	1.48454	1.07	1.5885
	SIVELLS BEND ISD	19,294.11	1	0	1	40.2379	48.71	2.35350	1.08	2.5418
	VALLEY VIEW ISD	19,302.63	1	0	0	21.1742	508.96	1.36183	1.07	1.4572
	WALNUT BEND ISD	19,305.01	1	0	1	49.1607	41.34	2.35350	1.08	2.5418

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CORYELL COUNTY	COPPERAS COVE ISD	18,455.69	0	0	0	27.9543	5,765.62	1.00000	1.09	1.0900
	EVANT ISD	18,388.47	0	0	1	45.4699	263.44	1.70633	1.04	1.7746
	GATESVILLE ISD	18,399.40	0	1	0	23.4930	1,958.82	1.00577	1.05	1.0561
	JONESBORO ISD	18,392.49	0	0	1	31.6339	227.22	1.88200	1.04	1.9573
	OGLESBY ISD	18,390.68	0	0	1	43.4631	171.85	2.15051	1.05	2.2580
COTTLE COUNTY	PADUCAH ISD	18,342.26	1	0	1	68.5113	438.41	1.41827	1.07	1.5175
CRANE COUNTY	CRANE ISD	20,452.28	1	0	0	25.6954	1,103.70	1.12548	1.11	1.2493
CROCKETT COUNTY	CROCKETT CO CONS CSD	20,592.96	1	0	0	53.2042	863.63	1.17137	1.11	1.3002
CROSBY COUNTY	CROSBYTON ISD	18,485.68	1	0	1	62.5129	614.04	1.27776	1.07	1.3672
	LORENZO ISD	18,482.85	1	0	1	71.2168	436.42	1.41986	1.07	1.5193
	RALLS ISD	18,485.13	1	0	0	68.1690	705.44	1.20775	1.07	1.2923
CULBERSON COUNTY	CULBERSON COUNTY ISD	19,241.69	1	0	0	72.9048	770.24	1.19285	1.09	1.3002
DALLAM COUNTY	DALHART ISD	19,736.22	1	0	0	37.9976	1,352.99	1.09058	1.09	1.1887
	TEXLINE ISD	19,453.07	1	0	1	38.4530	155.16	2.23145	1.08	2.4100
DALLAS COUNTY	CARROLLTON-FARMERS BRANCH ISD	20,286.97	0	0	0	14.3786	15,977.47	1.00000	1.14	1.1400
	CEDAR HILL ISD	20,377.19	0	0	0	11.0276	4,332.98	1.00000	1.12	1.1200
	COPPELL ISD	20,374.53	0	0	0	2.6885	3,155.38	1.00000	1.11	1.1100
	DALLAS ISD	20,592.53	0	0	0	55.9861	125,963.47	1.00000	1.16	1.1600
	DE SOTO ISD	20,374.53	0	0	0	9.0923	5,704.20	1.00000	1.13	1.1300
	DUNCANVILLE ISD	20,376.79	0	0	0	10.5435	9,569.80	1.00000	1.14	1.1400
	GARLAND ISD	20,368.63	0	0	0	13.7622	34,611.41	1.00000	1.14	1.1400
	GRAND PRAIRIE ISD	20,357.02	0	0	0	27.6662	15,450.29	1.00000	1.14	1.1400
	HIGHLAND PARK ISD	20,360.00	0	0	0	0.0000	3,914.17	1.00000	1.12	1.1200
	IRVING ISD	20,344.13	0	0	0	25.9826	22,341.70	1.00000	1.14	1.1400
	LANCASTER ISD	20,398.46	0	0	0	21.2536	3,931.42	1.00000	1.12	1.1200
	MESQUITE ISD	20,371.63	0	0	0	15.4683	22,648.37	1.00000	1.14	1.1400
	RICHARDSON ISD	20,299.78	0	0	0	8.8259	29,993.91	1.00000	1.14	1.1400
	SUNNYVALE ISD	20,374.86	0	0	1	5.1064	289.57	1.57959	1.08	1.7060
	WILMER-HUTCHINS ISD	20,384.65	0	0	0	60.9532	3,186.51	1.00000	1.12	1.1200
DAWSON COUNTY	DAWSON ISD	19,648.14	1	0	1	68.3056	145.50	2.27833	1.11	2.5289
	KLONDIKE ISD	19,648.14	1	0	1	45.3432	219.59	1.91900	1.08	2.0725
	LAMESA ISD	20,145.51	1	0	0	66.6763	2,752.89	1.00000	1.13	1.1300
	SANDS ISD	19,655.11	1	0	1	44.6086	236.68	1.83608	1.08	1.9830
DEAF SMITH COUNTY	HEREFORD ISD	18,131.79	1	0	0	56.4890	4,122.78	1.00000	1.09	1.0900
DELTA COUNTY	WALCOTT ISD	18,061.51	1	0	1	37.1469	66.92	2.35350	1.05	2.4712
	COOPER ISD	17,699.11	1	0	0	27.4274	738.25	1.20020	1.03	1.2362
DENTON COUNTY	FANNINDEL ISD	17,709.00	1	0	1	78.8642	259.44	1.72570	1.06	1.8292
	ARGYLE ISD	20,428.48	0	0	1	8.0227	475.74	1.38841	1.08	1.4995
	AUBREY ISD	20,439.67	0	0	0	11.6338	742.20	1.19929	1.08	1.2952
	DENTON ISD	20,433.59	0	0	0	23.9481	9,873.18	1.00000	1.14	1.1400
	KRUM ISD	20,430.36	0	0	0	13.9073	731.31	1.20180	1.08	1.2979
	LAKE DALLAS ISD	20,440.95	0	0	0	10.3584	1,482.31	1.07248	1.09	1.1690
	LEWISVILLE ISD	20,430.38	0	0	0	7.1689	19,633.00	1.00000	1.14	1.1400
	LITTLE ELM ISD	20,429.69	0	0	0	26.1742	761.78	1.19479	1.08	1.2904
	NORTHWEST ISD	20,428.00	0	0	0	19.0707	2,821.86	1.00000	1.11	1.1100
	PILOT POINT ISD	20,434.11	0	0	0	19.8131	798.39	1.18637	1.08	1.2813
	PONDER ISD	20,435.07	0	0	0	17.5769	355.77	1.48438	1.07	1.5883
	SANGER ISD	20,427.00	0	0	0	20.0866	1,339.25	1.09251	1.09	1.1908
DEWITT COUNTY	CUERO ISD	18,993.25	1	0	0	49.4210	1,752.75	1.03462	1.08	1.1174
	MEYERSVILLE ISD	18,945.10	1	0	1	20.3897	139.34	2.30821	1.07	2.4698
	NORDHEIM ISD	18,945.10	1	0	1	69.2692	107.94	2.35350	1.09	2.5653
	WESTHOFF ISD	19,010.17	1	0	1	72.5234	54.82	2.35350	1.09	2.5653

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	YOAKUM ISD	18,934.67	1	0	0	47.6549	1,505.82	1.06919	1.07	1.1440
	YORKTOWN ISD	19,070.96	1	0	0	49.3933	715.06	1.20554	1.06	1.2779
DICKENS COUNTY	PATTON SPRINGS ISD	18,948.56	1	0	1	74.9869	90.79	2.35350	1.09	2.5653
	SPUR ISD	18,608.40	1	0	1	55.5503	426.79	1.42757	1.06	1.5132
DIMMIT COUNTY	ASHERTON ISD	19,281.55	1	0	1	88.7241	424.04	1.42977	1.11	1.5870
	CARRIZO SPRINGS CONS ISD	19,324.21	1	0	0	84.4457	2,239.47	1.00000	1.12	1.1200
DONLEY COUNTY	CLARENDON ISD	18,874.14	1	0	1	37.9140	512.39	1.35909	1.07	1.4542
	HEDLEY ISD	18,853.07	1	0	1	46.5091	106.73	2.35350	1.07	2.5182
DUVAL COUNTY	BENAVIDES ISD	19,235.87	1	0	1	84.4351	641.50	1.25580	1.11	1.3939
	FREER ISD	19,248.22	1	0	0	62.5333	979.54	1.14470	1.08	1.2363
	RAMIREZ CSD	19,252.54	1	0	1	90.9091	27.96	2.35350	1.12	2.6359
	SAN DIEGO ISD	19,117.60	1	0	0	88.7560	1,468.28	1.07444	1.12	1.2034
EASTLAND COUNTY	CARBON ISD	17,895.57	1	0	1	37.2912	110.20	2.35350	1.05	2.4712
	CISCO ISD	17,893.94	1	0	0	43.8703	841.88	1.17637	1.04	1.2234
	EASTLAND ISD	17,907.59	1	0	0	31.8095	1,046.43	1.13350	1.05	1.1902
	GORMAN ISD	17,871.36	1	0	1	34.1982	327.53	1.50698	1.04	1.5673
	RANGER ISD	17,892.12	1	0	1	47.1115	598.85	1.28992	1.05	1.3544
	RISING STAR ISD	17,925.20	1	0	1	52.1937	220.01	1.91694	1.05	2.0128
ECTOR COUNTY	ECTOR COUNTY ISD	20,318.05	0	0	0	37.7103	24,655.94	1.00000	1.14	1.1400
EDWARDS COUNTY	NUECES CANYON CONS ISD	18,959.63	1	0	1	72.4539	335.94	1.50025	1.08	1.6203
	ROCKSPRINGS ISD	19,075.52	1	0	1	79.9315	437.01	1.41939	1.09	1.5471
EL PASO COUNTY	ANTHONY ISD	20,003.22	0	0	0	68.5524	608.67	1.28205	1.10	1.4103
	CANUTILLO ISD	19,998.89	0	0	0	83.6707	3,260.89	1.00000	1.13	1.1300
	CLINT ISD	20,056.95	0	0	0	63.7665	3,383.58	1.00000	1.12	1.1200
	EL PASO ISD	19,974.81	0	0	0	62.1628	58,685.10	1.00000	1.14	1.1400
	FABENS ISD	20,001.63	0	0	0	80.7808	2,303.68	1.00000	1.13	1.1300
	SAN ELIZARIO ISD	20,019.38	0	0	0	93.9729	1,405.36	1.08325	1.14	1.2349
	SOCORRO ISD	19,948.72	0	0	0	71.5208	13,124.29	1.00000	1.15	1.1500
	TORNILLO ISD	20,003.24	0	0	1	95.9219	353.09	1.48653	1.13	1.6798
	YSLETA ISD	19,951.54	0	0	0	58.2539	47,345.26	1.00000	1.14	1.1400
ELLIS COUNTY	AVALON ISD	20,338.90	0	0	1	49.6575	175.49	2.13286	1.09	2.3248
	ENNIS ISD	20,340.05	0	1	0	36.7411	3,922.38	1.00000	1.11	1.1100
	FERRIS ISD	20,347.24	0	0	0	41.6178	1,313.73	1.09608	1.09	1.1947
	ITALY ISD	20,345.39	0	0	1	48.1158	546.93	1.33146	1.09	1.4513
	MAYPEARL ISD	20,343.05	0	0	1	22.1485	463.32	1.39834	1.08	1.5102
	MIDLOTHIAN ISD	20,342.94	0	0	0	18.9481	2,534.05	1.00000	1.11	1.1100
	MILFORD ISD	20,340.73	0	0	1	61.1111	180.93	2.10651	1.10	2.3172
	PALMER ISD	20,346.21	0	0	0	23.7495	671.12	1.23210	1.08	1.3307
	RED OAK ISD	20,338.90	0	0	0	8.3885	3,063.56	1.00000	1.11	1.1100
	WAXAHACHIE ISD	20,341.13	0	1	0	27.1741	4,845.51	1.00000	1.11	1.1100
ERATH COUNTY	BLUFF DALE ISD	18,375.97	1	0	1	39.4711	52.24	2.35350	1.06	2.4947
	DUBLIN ISD	18,396.73	1	0	0	39.3963	936.77	1.15454	1.05	1.2123
	HUCKABAY ISD	18,365.99	1	0	1	44.6268	120.11	2.35350	1.06	2.4947
	LINGLEVILLE ISD	18,365.99	1	0	1	41.9626	170.42	2.15747	1.06	2.2869
	MORGAN MILL ISD	18,365.99	1	0	1	26.5281	76.24	2.35350	1.06	2.4947
	STEPHENVILLE ISD	18,433.08	1	0	0	21.2740	2,783.16	1.00000	1.08	1.0800
	THREE WAY ISD	18,365.99	1	0	1	51.3760	25.31	2.35350	1.07	2.5182
FALLS COUNTY	CHILTON ISD	18,429.82	1	0	1	72.0847	327.22	1.50722	1.07	1.6127
	MARLIN ISD	18,455.48	1	0	0	53.7378	1,697.50	1.04235	1.08	1.1257
	ROSEBUD-LOTT ISD	18,479.69	1	0	0	47.6864	867.49	1.17048	1.05	1.2290
	WESTPHALIA ISD	18,446.58	1	0	1	6.2208	92.70	2.35350	1.06	2.4947
FANNIN COUNTY	BONHAM ISD	18,913.30	1	0	0	30.4894	1,749.89	1.03502	1.08	1.1178

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10:49 TUESDAY, FEBRUARY 26, 1991 /

COUNTY NAME	DISTRICT NAME	BEGINNING AVERAGE SALARY	1 EQUALS POP LT 40,000	1 EQUALS INDEPENDENT TOWN	1 EQUALS RURAL DISTRICT	PERCENT LOW INCOME	1991-92 ADA	DISECONOMIES OF SCALE ADJUSTMENT	COST ADJUSTMENT	FINAL CEI INDEX
	DODD CITY ISD	18,923.12	1	0	1	58.1550	186.94	2.07734	1.08	2.2435
	ECTOR ISD	18,919.88	1	0	1	44.4896	119.89	2.35350	1.07	2.5182
	HONEY GROVE CONSOLIDATED ISD	18,936.33	1	0	1	41.6011	567.43	1.31506	1.07	1.4071
	LEONARD ISD	18,919.67	1	0	1	32.1347	536.30	1.33996	1.07	1.4338
	SAM RAYBURN ISD	18,922.03	1	0	0	52.3823	321.02	1.51219	1.06	1.6029
	SAVOY ISD	18,922.14	1	0	1	16.7787	242.33	1.80872	1.06	1.9172
	TRENTON ISD	18,913.71	1	0	1	30.6920	325.57	1.50855	1.06	1.5991
FAYETTE COUNTY	FAYETTEVILLE ISD	18,315.44	1	0	1	26.5554	195.96	2.03360	1.06	2.1556
	FLATONIA ISD	18,285.93	1	0	1	40.2799	442.88	1.41469	1.05	1.4854
	LA GRANGE ISD	18,330.97	1	0	0	29.2003	1,683.13	1.04436	1.07	1.1175
	ROUND TOP-CARMINE ISD	18,277.45	1	0	1	11.5721	218.61	1.92372	1.05	2.0199
	SCHULENBURG ISD	18,282.93	1	0	1	27.6517	690.55	1.21656	1.06	1.2896
FISHER COUNTY	HOBBS ISD	18,442.69	1	0	1	100.0000	3.15	2.35350	.	.
	MCCAULLEY ISD	18,442.69	1	0	1	100.0000	31.42	2.35350	1.11	2.6124
	ROBY ISD	18,447.12	1	0	1	46.8596	304.61	1.52531	1.05	1.6016
	ROTAN ISD	18,455.33	1	0	1	32.4549	477.91	1.38667	1.06	1.4699
FLOYD COUNTY	FLOYDADA ISD	18,452.98	1	0	0	59.5278	1,198.07	1.11227	1.07	1.1901
	LOCKNEY ISD	18,452.98	1	0	0	56.6256	720.12	1.20437	1.06	1.2766
FOARD COUNTY	CROWELL ISD	17,684.57	1	0	1	61.2915	332.21	1.50323	1.04	1.5634
FORT BEND COUNTY	FORT BEND ISD	21,078.82	0	0	0	13.3149	33,760.49	1.00000	1.16	1.1600
	KENDLETON ISD	21,103.12	0	0	1	72.5041	129.25	2.35350	1.13	2.6595
	LAMAR CONSOLIDATED ISD	21,083.94	0	0	0	42.9471	11,307.96	1.00000	1.16	1.1600
	NEEDVILLE ISD	21,109.20	0	0	0	23.6102	1,839.99	1.02240	1.12	1.1451
	STAFFORD MSD	21,100.15	0	0	0	19.0806	1,348.89	1.09116	1.11	1.2112
FRANKLIN COUNTY	MOUNT VERNON ISD	17,731.49	1	0	0	25.9037	1,130.06	1.12179	1.04	1.1667
FREESTONE COUNTY	DEW ISD	18,466.20	1	0	1	12.9098	46.76	2.35350	1.06	2.4947
	FAIRFIELD ISD	18,437.71	1	0	0	27.6737	1,479.93	1.07281	1.06	1.1372
	TEAGUE ISD	18,396.25	1	0	0	28.6252	1,000.34	1.13995	1.05	1.1969
	WORTHAM ISD	18,450.46	1	0	1	27.7205	384.21	1.46163	1.05	1.5347
FRIO COUNTY	DILLEY ISD	18,375.87	1	0	0	80.4168	851.13	1.17424	1.08	1.2682
	PEARSALL ISD	18,036.10	1	0	0	79.8715	2,196.76	1.00000	1.09	1.0900
GAINES COUNTY	LOOP ISD	20,379.54	1	0	1	78.3165	145.92	2.27630	1.13	2.5722
	SEAGRAVES ISD	20,511.99	1	0	1	55.0258	699.38	1.20949	1.12	1.3546
	SEMINOLE ISD	19,841.97	1	0	0	44.1485	2,218.22	1.00000	1.10	1.1000
GALVESTON COUNTY	CLEAR CREEK ISD	21,096.68	0	0	0	8.7292	20,767.81	1.00000	1.16	1.1600
	DICKINSON ISD	21,137.10	0	0	0	38.4981	4,828.16	1.00000	1.14	1.1400
	FRIENDSWOOD ISD	21,132.87	0	0	0	3.1817	2,962.45	1.00000	1.13	1.1300
	GALVESTON ISD	21,129.20	0	0	0	44.3305	9,318.42	1.00000	1.16	1.1600
	HIGH ISLAND ISD	21,133.74	0	0	1	42.6934	225.23	1.89163	1.10	2.0808
	HITCHCOCK ISD	21,134.30	0	0	0	65.8188	1,126.96	1.12223	1.12	1.2569
	LA MARQUE ISD	21,125.25	0	0	0	31.0355	4,803.83	1.00000	1.14	1.1400
	SANTA FE ISD	21,148.33	0	0	0	15.7046	3,724.92	1.00000	1.13	1.1300
	TEXAS CITY ISD	21,122.15	0	0	0	29.6061	5,600.15	1.00000	1.15	1.1500
GARZA COUNTY	POST ISD	18,319.63	1	0	0	53.2887	949.27	1.15167	1.06	1.2208
	SOUTHLAND ISD	18,369.88	1	0	1	73.7299	149.60	2.25844	1.08	2.4391
GILLESPIE COUNTY	DOSS CONS CSD	18,013.17	1	0	1	0.0000	24.18	2.35350	1.05	2.4712
	FREDERICKSBURG ISD	17,920.58	1	0	0	29.0135	2,186.91	1.00000	1.06	1.0600
	HARPER ISD	18,011.14	1	0	1	27.0214	256.77	1.73865	1.04	1.8082
GLASSCOCK COUNTY	GLASSCOCK ISD	20,129.58	1	0	1	41.7538	349.74	1.48921	1.09	1.6232
GOLIAD COUNTY	GOLIAD ISD	19,182.31	1	0	0	43.5760	1,173.07	1.11577	1.08	1.2050
GONZALES COUNTY	GONZALES ISD	18,171.51	1	0	0	54.7915	2,336.53	1.00000	1.07	1.0700
	NIXON-SMILEY CONS ISD	18,128.74	1	0	0	68.5671	873.76	1.16904	1.06	1.2392

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	WAELDER ISD	18,159.41	1	0	1	79.6733	209.22	1.96929	1.07	2.1071
GRAY COUNTY	ALANREED ISD	19,252.38	1	0	1	79.8883	12.97	2.35350	1.11	2.6124
	GRANDVIEW-HOPKINS ISD	19,252.38	1	0	1	7.7973	23.86	2.35350	1.08	2.5418
	LEFORS ISD	19,252.38	1	0	1	28.3515	150.22	2.25542	1.08	2.4359
	MCLEAN ISD	19,307.66	1	0	1	38.1397	221.51	1.90968	1.07	2.0434
	PAMPA ISD	18,836.40	1	1	0	23.1046	3,772.17	1.00000	1.09	1.0900
GRAYSON COUNTY	BELLS ISD	19,518.17	0	0	1	25.6561	514.25	1.35760	1.08	1.4662
	COLLINSVILLE ISD	19,518.50	0	0	1	20.4687	353.08	1.48654	1.07	1.5906
	DENISON ISD	19,587.71	0	1	0	34.1071	4,249.87	1.00000	1.10	1.1000
	GUNTER ISD	19,519.50	0	0	0	29.5343	324.93	1.50906	1.06	1.5996
	HOWE ISD	19,537.19	0	0	0	16.7375	789.48	1.18842	1.07	1.2716
	POTTSBORO ISD	19,517.91	0	0	0	20.4757	944.36	1.15280	1.07	1.2335
	S AND S CONS ISD	19,516.89	0	0	0	13.1117	739.00	1.20003	1.07	1.2840
	SHERMAN ISD	19,517.12	0	1	0	28.1951	5,270.51	1.00000	1.11	1.1100
	TIOGA ISD	19,512.54	0	0	1	48.6597	98.21	2.35350	1.08	2.5418
	TOM BEAN ISD	19,529.38	0	0	1	17.1228	649.93	1.24905	1.08	1.3490
	VAN ALSTYNE ISD	19,523.92	0	0	0	16.4962	765.15	1.19402	1.07	1.2776
	WHITESBORO ISD	19,530.81	0	0	0	26.7885	1,093.79	1.12687	1.08	1.2170
	WHITEWRIGHT ISD	19,518.83	0	0	0	25.4162	533.45	1.34224	1.07	1.4362
GREGG COUNTY	GLADEWATER ISD	18,411.53	0	0	0	39.5841	1,978.03	1.00308	1.06	1.0633
	KILGORE ISD	18,404.04	0	0	0	27.0889	3,547.98	1.00000	1.07	1.0700
	LONGVIEW ISD	18,289.42	0	0	0	36.3251	7,741.58	1.00000	1.09	1.0900
	PINE TREE ISD	18,344.38	0	0	0	18.3912	4,292.68	1.00000	1.08	1.0800
	SABINE ISD	18,426.08	0	0	0	24.7443	1,162.62	1.11723	1.05	1.1731
	SPRING HILL ISD	18,433.78	0	0	0	13.5715	1,271.20	1.10203	1.05	1.1571
	WHITE OAK ISD	18,394.77	0	0	0	19.6193	1,236.02	1.10696	1.05	1.1623
GRIMES COUNTY	ANDERSON-SHIRO CONS ISD	19,898.63	1	0	1	32.2727	383.65	1.46208	1.08	1.5790
	IOLA ISD	19,883.47	1	0	0	36.7548	362.25	1.47920	1.07	1.5827
	NAVASOTA ISD	19,965.17	1	0	0	46.5439	2,848.37	1.00000	1.11	1.1100
	RICHARDS ISD	19,889.02	1	0	1	67.2449	121.15	2.35350	1.10	2.5888
GUADALUPE COUNTY	MARION ISD	18,892.46	0	0	0	27.3767	878.67	1.16791	1.05	1.2263
	NAVARRO ISD	18,893.59	0	0	1	26.2179	499.91	1.36907	1.06	1.4512
	SCHERTZ-CIBOLO-U CITY ISD	18,909.72	0	0	0	28.7812	3,939.49	1.00000	1.09	1.0900
	SEGUIN ISD	18,896.88	0	1	0	42.4826	6,591.48	1.00000	1.09	1.0900
HALE COUNTY	ABERNATHY ISD	18,467.67	1	0	0	61.0009	799.57	1.18610	1.06	1.2573
	COTTON CENTER ISD	18,475.67	1	0	1	80.2913	164.88	2.18435	1.09	2.3809
	HALE CENTER ISD	18,470.46	1	0	1	64.4267	650.73	1.24842	1.07	1.3358
	PETERSBURG ISD	18,483.27	1	0	1	57.7493	396.12	1.45210	1.06	1.5392
	PLAINVIEW ISD	18,323.62	1	1	0	49.5397	5,479.05	1.00000	1.09	1.0900
HALL COUNTY	LAKEVIEW ISD	17,272.60	1	0	1	100.0000	64.58	2.35350	1.08	2.5418
	MEMPHIS ISD	17,272.60	1	0	1	49.7922	465.38	1.39669	1.02	1.4246
	TURKEY-QUITAQUE ISD	17,331.86	1	0	1	59.2141	270.12	1.67393	1.04	1.7409
HAMILTON COUNTY	HAMILTON ISD	17,650.70	1	0	1	26.8467	703.56	1.20818	1.04	1.2565
	HICO ISD	17,592.91	1	0	1	33.3751	457.59	1.40293	1.03	1.4450
HANSFORD COUNTY	GRUVER ISD	19,875.69	1	0	1	36.4950	520.61	1.35251	1.09	1.4742
	PRINGLE-MORSE CONS ISD	19,850.79	1	0	1	46.7367	76.54	2.35350	1.09	2.5653
	SPEARMAN ISD	19,751.22	1	0	0	21.1774	788.14	1.18873	1.08	1.2838
HARDEMAN COUNTY	CHILLICOTHE ISD	17,570.71	1	0	1	61.2209	261.89	1.71382	1.04	1.7824
	QUANAH ISD	17,551.98	1	0	0	31.1308	814.08	1.18276	1.03	1.2182
HARDIN COUNTY	HARDIN-JEFFERSON ISD	19,723.84	0	0	0	26.3332	1,726.45	1.03830	1.09	1.1317
	KOUNTZE ISD	19,736.98	0	0	0	36.9813	1,181.77	1.11455	1.08	1.2037
	LUMBERTON ISD	19,757.84	0	0	0	15.0151	2,230.37	1.00000	1.09	1.0900

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	SILSBEE ISD	19,823.70	0	1	0	31.7437	3,398.63	1.00000	1.09	1.0900
	WEST HARDIN COUNTY CONS ISD	19,723.89	0	0	1	39.3371	645.90	1.25228	1.08	1.3525
HARRIS COUNTY	ALDINE ISD	21,079.50	0	0	0	33.4149	37,829.23	1.00000	1.16	1.1600
	ALIEF ISD	21,049.01	0	0	0	15.5179	28,464.29	1.00000	1.16	1.1600
	CHANNELVIEW ISD	21,101.64	0	0	0	31.5476	4,660.30	1.00000	1.14	1.1400
	CROSBY ISD	21,104.55	0	0	0	25.6799	3,308.93	1.00000	1.13	1.1300
	CYPRESS-FAIRBANKS ISD	21,071.17	0	0	0	8.5789	39,274.46	1.00000	1.16	1.1600
	DEER PARK ISD	21,094.28	0	0	0	10.9818	9,295.46	1.00000	1.16	1.1600
	GALENA PARK ISD	21,077.25	0	0	0	32.8322	14,940.50	1.00000	1.16	1.1600
	GOOSE CREEK ISD	21,065.55	0	0	0	30.2050	16,331.30	1.00000	1.16	1.1600
	HOUSTON ISD	21,312.94	0	0	0	59.2260	171,686.37	1.00000	1.17	1.1700
	HUFFMAN ISD	21,112.07	0	0	0	14.4058	1,851.86	1.02074	1.12	1.1432
	HUMBLE ISD	21,095.10	0	0	0	6.4599	18,187.07	1.00000	1.16	1.1600
	KATY ISD	21,103.05	0	0	0	7.8004	16,599.86	1.00000	1.16	1.1600
	KLEIN ISD	21,098.00	0	0	0	0.0000	23,800.31	1.00000	1.16	1.1600
	LA PORTE ISD	21,084.62	0	0	0	19.2841	7,305.75	1.00000	1.15	1.1500
	NORTH FOREST ISD	21,111.38	0	0	0	70.2462	10,045.84	1.00000	1.18	1.1800
	PASADENA ISD	21,133.04	0	0	0	34.9102	35,073.26	1.00000	1.16	1.1600
	SHELDON ISD	21,099.88	0	0	0	32.3294	3,790.16	1.00000	1.14	1.1400
	SPRING BRANCH ISD	21,083.84	0	0	0	34.9862	24,687.13	1.00000	1.16	1.1600
	SPRING ISD	21,088.85	0	0	0	14.4292	17,412.79	1.00000	1.16	1.1600
	TOMBALL ISD	21,096.72	0	0	0	11.1043	4,528.31	1.00000	1.14	1.1400
HARRISON COUNTY	ELYSIAN FIELDS ISD	18,640.30	0	0	0	37.9191	872.24	1.16938	1.04	1.2162
	HALLSVILLE ISD	18,677.36	0	0	0	19.9327	2,987.37	1.00000	1.07	1.0700
	HARLETON ISD	18,640.30	0	0	1	29.6597	466.81	1.39555	1.04	1.4514
	KARNACK ISD	18,640.30	0	0	1	69.7680	446.69	1.41165	1.06	1.4963
	MARSHALL ISD	18,669.87	0	1	0	43.4734	6,054.10	1.00000	1.08	1.0800
	WASKOM ISD	18,626.00	0	0	0	44.0692	786.60	1.18908	1.04	1.2366
HARTLEY COUNTY	CHANNING ISD	18,249.00	1	0	1	46.6424	138.41	2.31270	1.05	2.4283
	HARTLEY ISD	18,249.00	1	0	1	22.4915	123.95	2.35350	1.05	2.4712
HASKELL COUNTY	HASKELL ISD	18,189.68	1	0	0	39.7859	701.15	1.20874	1.04	1.2571
	PAINT CREEK ISD	18,189.68	1	0	1	61.7637	98.75	2.35350	1.06	2.4947
	ROCHESTER ISD	18,101.64	1	0	1	49.5595	182.57	2.09853	1.05	2.2035
	RULE ISD	18,189.68	1	0	1	42.6443	176.64	2.12728	1.05	2.2336
	WEINERT ISD	18,189.68	1	0	1	62.5243	28.64	2.35350	1.06	2.4947
HAYS COUNTY	DRIPPING SPRINGS ISD	19,481.36	0	0	0	13.4486	1,425.33	1.00045	1.07	1.1561
	HAYS CONS ISD	19,492.78	0	0	0	27.7634	3,924.94	1.00000	1.10	1.1000
	SAN MARCOS ISD	19,475.52	0	1	0	41.7379	5,584.87	1.00000	1.10	1.1000
	WIMBERLEY ISD	19,474.63	0	0	0	13.5116	877.90	1.16808	1.06	1.2382
HEMPHILL COUNTY	CANADIAN ISD	19,229.11	1	0	0	18.6026	747.95	1.19797	1.07	1.2818
HENDERSON COUNTY	ATHENS ISD	18,290.42	0	1	0	30.5511	3,235.22	1.00000	1.06	1.0600
	BROWNSBORO ISD	18,164.05	0	0	0	29.6894	1,848.65	1.02119	1.05	1.0722
	CROSS ROADS ISD	18,272.42	0	0	1	19.4433	497.17	1.37126	1.05	1.4398
	EUSTACE ISD	18,251.30	0	0	0	35.9457	934.19	1.15514	1.04	1.2013
	LA POYNOR ISD	18,263.17	0	0	1	21.6195	386.87	1.45950	1.04	1.5179
	MALAKOFF ISD	18,263.17	0	0	0	39.3883	985.40	1.14336	1.04	1.1891
	MURCHISON ISD	18,268.03	0	0	1	35.2044	127.92	2.35350	1.05	2.4712
	TRINIDAD ISD	18,263.17	0	0	1	33.6772	244.56	1.79786	1.04	1.8698
HIDALGO COUNTY	DONNA ISD	21,145.94	0	0	0	79.2126	7,241.04	1.00000	1.18	1.1800
	EDCOUCH-ELSA ISD	21,129.23	0	0	0	87.0742	4,121.44	1.00000	1.18	1.1800
	EDINBURG ISD	21,130.06	0	0	0	72.2617	14,730.08	1.00000	1.18	1.1800
	HIDALGO ISD	21,110.36	0	0	0	98.8444	2,052.03	1.00000	1.17	1.1700

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	LA JOYA ISD	21,112.86	0	0	0	86.7673	9,009.95	1.00000	1.20	1.2000
	LA VILLA ISD	21,120.27	0	0	0	94.2125	661.83	1.23954	1.15	1.4255
	MCALLEN ISD	21,103.87	0	0	0	62.4375	20,039.93	1.00000	1.17	1.1700
	MERCEDES ISD	21,131.73	0	0	0	83.8819	4,786.45	1.00000	1.17	1.1700
	MISSION CONS ISD	21,103.08	0	0	0	80.6373	9,008.40	1.00000	1.19	1.1900
	MONTE ALTO ISD	21,125.43	0	0	1	86.6154	485.14	1.38089	1.14	1.5742
	PHARR-SAN JUAN-ALAMO ISD	20,891.69	0	0	0	84.7399	17,899.02	1.00000	1.19	1.1900
	PROGRESO ISD	21,118.71	0	0	0	99.8159	1,397.42	1.08436	1.16	1.2579
	SHARYLAND ISD	21,131.78	0	0	0	54.7251	2,901.88	1.00000	1.14	1.1400
	VALLEY VIEW ISD	21,126.66	0	0	0	96.4571	1,097.67	1.12633	1.16	1.3065
	WESLACO ISD	21,123.53	0	0	0	85.0979	10,905.69	1.00000	1.19	1.1900
HILL COUNTY	ABBOTT ISD	18,277.50	1	0	1	28.0180	183.02	2.00633	1.06	2.2221
	AQUILLA ISD	18,283.57	1	0	1	43.7547	128.90	2.35350	1.06	2.4947
	BLUM ISD	18,283.16	1	0	1	26.2710	234.52	1.84657	1.05	1.9389
	BYNUM ISD	18,277.50	1	0	1	36.9709	108.42	2.35350	1.06	2.4947
	COVINGTON ISD	18,277.50	1	0	1	32.5646	200.41	2.01199	1.05	2.1126
	HILLSBORO ISD	18,275.38	1	1	0	42.4586	1,453.62	1.07649	1.05	1.1303
	HUBBARD ISD	18,283.57	1	0	1	48.4775	434.51	1.42139	1.05	1.4925
	ITASCA ISD	18,280.05	1	0	1	46.3684	520.32	1.35275	1.06	1.4339
	MALONE ISD	18,277.50	1	0	1	53.5286	71.77	2.35350	1.07	2.5182
	MOUNT CALM ISD	18,286.04	1	0	1	43.1513	180.41	2.35350	1.06	2.4947
	PENELOPE ISD	18,277.50	1	0	1	40.3113	123.45	2.35350	1.06	2.4947
	WHITNEY ISD	18,291.92	1	0	0	33.8156	1,053.13	1.13256	1.06	1.2005
HOCKLEY COUNTY	ANTON ISD	18,615.68	1	0	1	55.0359	335.26	1.50000	1.06	1.5900
	LEVELLAND ISD	18,570.04	1	0	0	43.5761	3,833.66	1.00000	1.00	1.0000
	ROPES ISD	18,615.14	1	0	1	73.9867	259.16	1.72789	1.07	1.8480
	SMYER ISD	18,591.09	1	0	0	37.7469	329.30	1.50556	1.04	1.5658
	SUNDOWN ISD	18,608.45	1	0	1	47.2243	562.86	1.31871	1.06	1.3978
	WHITHARRAL ISD	18,612.04	1	0	1	55.1579	164.76	2.18492	1.07	2.3379
HOOD COUNTY	GRANBURY ISD	18,202.79	1	0	0	18.2692	4,896.97	1.00000	1.00	1.0000
	LIPAN ISD	18,249.29	1	0	1	24.4136	206.87	1.98066	1.04	2.0599
	TOLAR ISD	18,246.55	1	0	1	15.0845	334.67	1.50126	1.04	1.5613
HOPKINS COUNTY	COMO-PICKTON ISD	17,647.14	1	0	1	25.8570	491.90	1.37548	1.04	1.4305
	CUMBY ISD	17,679.97	1	0	1	26.9135	197.89	2.02422	1.03	2.0849
	MILLER GROVE ISD	17,676.44	1	0	1	15.2994	186.84	2.07785	1.04	2.1610
	NORTH HOPKINS ISD	17,661.55	1	0	0	27.5391	316.92	1.51547	1.02	1.5458
	SALTILLO ISD	17,676.44	1	0	1	31.2717	193.95	2.04333	1.04	2.1251
	SULPHUR BLUFF ISD	17,676.44	1	0	1	33.0081	199.02	2.01877	1.03	2.0793
	SULPHUR SPRINGS ISD	17,699.28	1	1	0	25.4798	3,652.17	1.00000	1.06	1.0600
HOUSTON COUNTY	CROCKETT ISD	17,936.64	1	0	0	58.5502	1,726.07	1.03835	1.07	1.1110
	GRAPELAND ISD	17,865.34	1	0	0	30.5412	774.22	1.19193	1.04	1.2396
	KENNARD ISD	17,904.26	1	0	1	69.6926	390.93	1.45625	1.06	1.5436
	LATEXO ISD	17,864.56	1	0	0	29.1988	389.40	1.45748	1.03	1.5012
	LOVELADY ISD	17,892.92	1	0	1	34.3326	508.32	1.36234	1.04	1.4168
HOWARD COUNTY	BIG SPRING ISD	18,585.71	1	1	0	44.2284	4,213.85	1.00000	1.00	1.0000
	COAHOMA ISD	18,639.18	1	0	0	23.3346	919.12	1.15860	1.05	1.2165
	FORSAN ISD	18,648.77	1	0	1	16.9287	506.76	1.36359	1.06	1.4454
HUDSPETH COUNTY	ALLAMOORE CSD	19,982.32	1	0	1	0.0000	1.79	2.35350	1.09	2.5653
	DELL CITY ISD	19,995.51	1	0	1	72.5059	209.56	1.96761	1.10	2.1644
	FT HANCOCK ISD	19,984.59	1	0	1	84.7603	331.01	1.50419	1.11	1.6697
	SIERRA BLANCA ISD	20,002.19	1	0	1	27.8220	127.11	2.35350	1.10	2.5888
HUNT COUNTY	BLAND ISD	18,755.38	0	0	0	21.6065	331.98	1.50341	1.04	1.5636

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	BOLES HOME ISD	18,764.32	0	0	1	63.1551	186.20	2.08094	1.07	2.2266
	CADDO MILLS ISD	18,762.33	0	0	1	16.2995	660.83	1.24033	1.06	1.3148
	CAMPBELL ISD	18,759.01	0	0	1	16.2861	312.76	1.51879	1.05	1.5947
	CELESTE ISD	18,766.35	0	0	1	17.8419	383.94	1.46185	1.05	1.5349
	COMMERCE ISD	18,760.31	0	0	0	39.1281	1,503.09	1.06957	1.06	1.1337
	GREENVILLE ISD	18,821.94	0	1	0	37.8522	4,707.75	1.00000	1.08	1.0800
	LONE OAK ISD	18,752.62	0	0	0	18.8737	481.27	1.38398	1.04	1.4393
	QUINLAN ISD	18,792.85	0	0	0	28.9208	2,294.98	1.00000	1.07	1.0700
	WOLFE CITY ISD	18,759.26	0	0	1	19.5451	525.08	1.34894	1.06	1.4299
HUTCHINSON COUNTY	BORGER ISD	18,839.68	1	1	0	22.7380	2,984.76	1.00000	1.08	1.0800
	PLEMONS-STINNETT-PHILLIPS CONS	18,809.00	1	0	0	28.2836	795.78	1.18697	1.06	1.2582
	SANFORD ISD	18,837.46	1	0	0	16.6367	1,288.68	1.09958	1.07	1.1766
	SPRING CREEK ISD	18,872.73	1	0	1	10.6857	25.45	2.35350	1.07	2.5182
IRION COUNTY	IRION CO ISD	18,719.05	1	0	1	30.3679	331.60	1.58372	1.06	1.5939
JACK COUNTY	BRYSON ISD	18,613.71	1	0	1	38.0340	234.74	1.84549	1.05	1.9378
	JACKSBORO ISD	18,613.71	1	0	0	23.7576	878.88	1.16786	1.05	1.2263
	PERRIN-WHITT CONS ISD	18,626.90	1	0	1	27.3020	306.45	1.52384	1.05	1.6000
JACKSON COUNTY	EDNA ISD	19,350.75	1	0	0	36.0891	1,532.67	1.06543	1.08	1.1507
	GANADO ISD	19,349.38	1	0	1	50.0789	603.73	1.28602	1.09	1.4018
	INDUSTRIAL ISD	19,350.82	1	0	0	24.8111	822.62	1.18080	1.07	1.2635
JASPER COUNTY	BROOKELAND ISD	18,381.10	1	0	1	71.1399	227.84	1.87897	1.07	2.0105
	BUNA ISD	18,376.63	1	0	0	25.3727	1,426.32	1.08031	1.06	1.1451
	EVADALE ISD	18,363.12	1	0	1	14.7685	480.62	1.44850	1.05	1.5209
	JASPER ISD	18,366.94	1	1	0	51.9932	3,267.90	1.00000	1.08	1.0800
	KIRBYVILLE ISD	18,386.23	1	0	0	36.1708	1,412.07	1.08231	1.06	1.1472
JEFF DAVIS COUNTY	FT DAVIS ISD	19,534.12	1	0	1	0.0000	279.45	1.62865	1.08	1.7589
	VALENTINE ISD	19,534.12	1	0	1	0.0000	73.19	2.35350	1.09	2.5653
JEFFERSON COUNTY	BEAUMONT ISD	20,156.61	0	0	0	47.7140	19,275.86	1.00000	1.14	1.1400
	HAMSHIRE-FANNETT ISD	20,132.65	0	0	0	20.3879	1,523.58	1.06670	1.09	1.1627
	NEDERLAND ISD	20,202.83	0	0	0	12.0420	4,835.52	1.00000	1.12	1.1200
	PORT ARTHUR ISD	19,668.94	0	0	0	53.0797	11,299.41	1.00000	1.14	1.1400
	PORT NECHES ISD	20,155.39	0	0	0	12.9459	4,671.63	1.00000	1.12	1.1200
	SABINE PASS ISD	20,131.08	0	0	1	0.0000	179.59	2.11300	1.09	2.3032
JIM HOGG COUNTY	JIM HOGG COUNTY ISD	19,367.77	1	0	0	68.3803	1,219.18	1.10932	1.10	1.2202
JIM WELLS COUNTY	ALICE ISD	19,616.32	0	1	0	64.0428	5,797.81	1.00000	1.12	1.1200
	BEN BOLT-PALITO BLANCO ISD	19,619.85	0	0	1	79.9339	381.90	1.46348	1.10	1.6098
	LA GLORIA ISD	19,616.32	0	0	1	100.0000	44.68	2.35350	1.13	2.6595
	ORANGE GROVE ISD	19,638.09	0	0	0	66.3016	1,151.83	1.11874	1.09	1.2194
	PREMONT ISD	19,630.16	0	0	0	64.9501	901.00	1.16277	1.08	1.2558
JOHNSON COUNTY	ALVARADO ISD	20,431.52	0	0	0	25.1666	2,079.28	1.00000	1.10	1.1000
	BURLESON ISD	20,421.43	0	1	0	9.4081	5,031.47	1.00000	1.11	1.1100
	CLEBURNE ISD	20,420.59	0	1	0	30.3089	5,280.09	1.00000	1.11	1.1100
	GODLEY ISD	20,426.72	0	0	0	22.8760	610.34	1.28073	1.08	1.3832
	GRANDVIEW ISD	20,430.70	0	0	1	28.0466	677.54	1.22697	1.09	1.3374
	JOSHUA ISD	20,470.36	0	0	0	17.5148	2,806.70	1.00000	1.12	1.1200
	KEENE ISD	20,439.57	0	0	0	49.4913	513.31	1.35835	1.08	1.4670
	RIO VISTA ISD	20,425.07	0	0	0	23.5320	669.41	1.23347	1.08	1.3322
	VENUS ISD	20,441.01	0	0	0	31.3289	842.92	1.17613	1.08	1.2702
JONES COUNTY	ANSON ISD	18,303.29	1	0	0	59.1266	758.01	1.19566	1.06	1.2674
	HAMLIN ISD	18,312.30	1	0	0	44.0815	711.20	1.20642	1.05	1.2667
	HAWLEY ISD	18,380.51	1	0	1	33.4684	563.30	1.31836	1.06	1.3975
	LUEDERS-AVOCA ISD	18,342.74	1	0	1	46.6203	194.55	2.04043	1.05	2.1424

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	STAMFORD ISD	18,181.68	1	0	0	43.4264	823.22	1.18066	1.04	1.2279
KARNES COUNTY	FALLS CITY ISD	18,222.05	1	0	1	29.7384	307.19	1.52325	1.04	1.5842
	KARNES CITY ISD	18,251.93	1	0	0	62.7424	932.16	1.15560	1.06	1.2249
	KENEDY ISD	18,254.56	1	0	0	68.6210	1,036.50	1.13489	1.08	1.2257
	RUNGE ISD	18,251.86	1	0	1	66.2030	313.53	1.51818	1.06	1.6093
KAUFMAN COUNTY	CRANDALL ISD	19,961.91	0	0	0	17.6095	975.59	1.14561	1.08	1.2373
	FORNEY ISD	19,957.24	0	0	0	8.7790	1,412.30	1.08228	1.08	1.1689
	KAUFMAN ISD	19,997.99	0	0	0	31.9376	2,529.19	1.00000	1.10	1.1000
	KEMP ISD	19,980.61	0	0	0	24.1770	1,217.81	1.10951	1.08	1.1983
	MABANK ISD	19,957.60	0	0	0	28.3046	2,290.02	1.00000	1.09	1.0900
	SCURRY-ROSSER ISD	19,970.73	0	0	0	21.6159	658.38	1.24230	1.07	1.3293
	TERRELL ISD	20,000.45	0	1	0	44.4276	3,508.49	1.00000	1.10	1.1000
KENDALL COUNTY	BOERNE ISD	18,939.96	1	0	0	21.9080	2,490.76	1.00000	1.09	1.0900
	COMFORT ISD	18,932.84	1	0	0	37.3744	783.60	1.18977	1.06	1.2612
KENEDY COUNTY	KENEDY COUNTY WIDE CSD	21,221.42	1	0	1	0.0000	55.19	2.35350	1.12	2.6359
KENT COUNTY	JAYTON-GIRARD ISD	18,712.27	1	0	1	25.5713	179.66	2.11267	1.07	2.2606
KERR COUNTY	CENTER POINT ISD	18,082.18	1	0	1	51.9915	412.19	1.43925	1.05	1.5112
	DIVIDE ISD	18,082.18	1	0	1	0.0000	7.15	2.35350	1.05	2.4712
	HUNT ISD	18,100.83	1	0	1	25.0450	185.92	2.35350	1.05	2.4712
	INGRAM ISD	18,097.60	1	0	0	37.7286	900.89	1.14440	1.05	1.2016
	KERRVILLE ISD	18,082.18	1	1	0	32.4585	3,646.02	1.00000	1.06	1.0600
KIMBLE COUNTY	JUNCTION ISD	18,442.30	1	0	0	47.1823	714.36	1.20570	1.05	1.2660
KING COUNTY	GUTHRIE CSD	18,736.45	1	0	1	50.8949	81.61	2.35350	1.08	2.5418
KINNEY COUNTY	BRACKETT ISD	19,771.50	1	0	1	63.0004	538.68	1.33805	1.10	1.4719
KLEBERG COUNTY	KINGSVILLE ISD	19,700.87	1	1	0	55.8855	4,820.49	1.00000	1.12	1.1200
	LAURELES ISD	19,667.52	1	0	1	0.0000	15.35	2.35350	1.09	2.5653
	RICARDO ISD	19,667.52	1	0	0	54.7007	491.13	1.37609	1.08	1.4862
	RIVIERA ISD	19,667.52	1	0	1	50.1479	450.73	1.40842	1.09	1.5352
	SANTA GERTRUDIS ISD	19,669.56	1	0	1	0.0000	82.10	2.35350	1.09	2.5653
KNOX COUNTY	BENJAMIN ISD	19,197.69	1	0	1	40.0346	60.46	2.35350	1.08	2.5418
	GOREE ISD	19,605.40	1	0	1	74.3466	103.34	2.35350	1.11	2.6124
	KNOX CITY-O'BRIEN ISD	19,197.69	1	0	1	52.7279	437.51	1.41899	1.08	1.5325
	MUNDAY ISD	19,605.40	1	0	1	46.3555	402.13	1.44729	1.08	1.5631
LA SALLE COUNTY	COTULLA ISD	18,988.68	1	0	0	80.1924	1,162.22	1.11729	1.10	1.2290
LAMAR COUNTY	CHISUM ISD	17,851.40	0	0	0	37.3699	662.77	1.23878	1.03	1.2759
	NORTH LAMAR ISD	17,834.08	0	0	0	27.6268	2,402.89	1.00000	1.06	1.0600
	PARIS ISD	17,820.86	0	1	0	49.4668	3,769.81	1.00000	1.06	1.0600
	PRAIRILAND ISD	17,857.68	0	0	0	35.8282	975.52	1.14563	1.04	1.1915
	ROXTON ISD	17,834.08	0	0	1	62.0690	171.29	2.15326	1.05	2.2609
LAMB COUNTY	AMHERST ISD	18,438.03	1	0	1	61.8393	289.89	1.96602	1.06	2.0840
	LITTLEFIELD ISD	18,442.47	1	0	0	52.4995	1,497.35	1.07037	1.07	1.1453
	OLTON ISD	18,437.56	1	0	0	70.8495	746.51	1.19830	1.07	1.2822
	SPADE ISD	18,437.94	1	0	1	59.3114	95.85	2.35350	1.07	2.5182
	SPRINGLAKE-EARTH ISD	18,435.77	1	0	1	63.9578	529.67	1.34527	1.07	1.4394
	SUDAN ISD	18,434.74	1	0	1	63.7753	375.73	1.46841	1.06	1.5565
LAMPASAS COUNTY	LAMPASAS ISD	18,449.67	1	0	0	39.1130	2,276.59	1.00000	1.07	1.0700
	LOMETA ISD	18,424.00	1	0	1	55.1709	229.84	1.87314	1.06	1.9855
LAVACA COUNTY	EZZELL ISD	18,933.06	1	0	1	19.6353	102.63	2.35350	1.07	2.5182
	HALLETTSVILLE ISD	18,934.65	1	0	0	33.5935	968.20	1.14731	1.06	1.2162
	MOULTON ISD	18,940.08	1	0	1	46.8172	290.68	1.57420	1.06	1.6687
	SHINER ISD	18,933.06	1	0	1	34.8269	488.36	1.37831	1.07	1.4748
	SWEET HOME ISD	18,945.79	1	0	1	25.9043	93.92	2.35350	1.07	2.5182

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	VYSEHRAD ISD	18,933.06	1	0	1	33.7464	52.11	2.35350	1.07	2.5182
LEE COUNTY	DIME BOX ISD	19,388.38	1	0	1	63.0123	185.75	2.08312	1.09	2.2706
	GIDDINGS ISD	19,388.21	1	0	0	36.8994	1,425.69	1.08040	1.08	1.1668
	LEXINGTON ISD	19,387.44	1	0	0	31.3591	774.88	1.19178	1.07	1.2752
LEON COUNTY	BUFFALO ISD	18,942.47	1	0	1	27.4213	701.51	1.20865	1.07	1.2933
	CENTERVILLE ISD	18,949.64	1	0	1	24.3863	478.32	1.38635	1.06	1.4695
	LEON ISD	18,947.74	1	0	1	24.1513	597.40	1.29108	1.07	1.3815
	NORMANGEE ISD	18,921.03	1	0	1	37.6166	390.25	1.45680	1.06	1.5442
	OAKWOOD ISD	18,930.04	1	0	0	62.0323	335.14	1.50089	1.06	1.5909
LIBERTY COUNTY	CLEVELAND ISD	20,916.51	0	0	0	39.9323	2,616.45	1.00000	1.13	1.1300
	DAYTON ISD	20,908.95	0	1	0	24.2242	2,991.23	1.00000	1.12	1.1200
	DEVERS ISD	20,911.24	0	0	1	49.7027	80.10	2.35350	1.11	2.6124
	HARDIN ISD	20,913.50	0	0	0	38.9435	989.96	1.14231	1.10	1.2565
	HULL-DAISETTA ISD	20,912.57	0	0	0	40.4270	705.76	1.20768	1.10	1.3284
	LIBERTY ISD	20,909.48	0	0	0	39.6635	2,188.48	1.00000	1.12	1.1200
	TARKINGTON ISD	20,912.43	0	0	0	27.2541	1,335.87	1.09298	1.11	1.2132
LIMESTONE COUNTY	COOLIDGE ISD	18,199.15	1	0	1	63.4669	209.10	1.96988	1.05	2.0684
	GROESBECK ISD	18,176.58	1	0	0	34.2520	1,460.99	1.07546	1.05	1.1292
	MEXIA ISD	18,204.99	1	0	0	42.8042	2,168.39	1.00000	1.06	1.0600
LIPSCOMB COUNTY	BOOKER ISD	19,449.49	1	0	1	32.2562	349.63	1.48930	1.07	1.5935
	DARROUZETT ISD	19,449.49	1	0	1	14.9893	68.37	2.35350	1.08	2.5418
	FOLLETT ISD	19,449.49	1	0	1	26.2071	140.19	2.30410	1.08	2.4884
	HIGGINS ISD	19,449.49	1	0	1	42.1217	124.26	2.35350	1.08	2.5418
LIVE OAK COUNTY	GEORGE WEST ISD	18,573.55	1	0	0	43.9088	1,171.76	1.11595	1.06	1.1829
	THREE RIVERS ISD	18,592.44	1	0	0	44.8680	727.58	1.20266	1.05	1.2628
LLANO COUNTY	LLANO ISD	17,947.63	1	0	0	26.6830	1,160.96	1.11747	1.05	1.1733
LUBBOCK COUNTY	FRENSHIP ISD	18,561.07	0	0	0	32.4209	4,130.84	1.00000	1.08	1.0800
	IDALOU ISD	18,550.68	0	0	0	42.3144	794.24	1.18733	1.04	1.2348
	LUBBOCK ISD	18,814.15	0	0	0	42.3871	28,740.07	1.00000	1.11	1.1100
	LUBBOCK-COOPER ISD	18,582.43	0	0	0	32.5219	1,488.74	1.07158	1.05	1.1252
	NEW DEAL ISD	18,559.16	0	0	0	39.6296	581.63	1.30370	1.04	1.3558
	ROOSEVELT ISD	18,534.53	0	0	0	46.2741	1,193.55	1.11290	1.05	1.1685
	SHALLOWATER ISD	18,565.27	0	0	0	39.8434	880.56	1.16747	1.04	1.2142
	SLATON ISD	18,566.08	0	0	0	57.2294	1,649.42	1.04908	1.07	1.1225
LYNN COUNTY	NEW HOME ISD	18,442.40	1	0	1	53.5849	189.22	2.06631	1.07	2.2109
	O'DONNELL ISD	18,453.74	1	0	1	70.2995	420.82	1.43235	1.07	1.5326
	TAHOKA ISD	18,464.49	1	0	1	61.4668	648.37	1.25030	1.07	1.3378
	WILSON ISD	18,443.04	1	0	1	60.9228	225.06	1.89244	1.06	2.0060
MADISON COUNTY	MADISONVILLE CONS ISD	18,825.86	1	0	0	45.2494	1,577.36	1.05917	1.07	1.1333
	NORTH ZULCH ISD	18,832.35	1	0	1	31.1976	193.98	2.04319	1.07	2.1862
MARION COUNTY	JEFFERSON ISD	18,197.99	1	0	0	57.2517	1,427.44	1.08016	1.06	1.1450
MARTIN COUNTY	GRADY ISD	20,103.47	1	0	1	39.6360	206.14	1.98423	1.09	2.1628
	STANTON ISD	20,112.77	1	0	0	47.3214	814.55	1.18265	1.09	1.2891
MASON COUNTY	MASON ISD	17,861.37	1	0	1	49.0015	581.73	1.30362	1.05	1.3688
MATAGORDA COUNTY	BAY CITY ISD	20,460.29	1	1	0	40.2415	4,007.11	1.00000	1.13	1.1300
	MATAGORDA ISD	20,247.91	1	0	1	31.0428	102.32	2.35350	1.10	2.5888
	PALACIOS ISD	20,224.52	1	0	0	52.8060	1,455.23	1.07627	1.11	1.1947
	TIDEHAVEN ISD	20,287.52	1	0	0	46.2017	828.46	1.17945	1.09	1.2856
	VAN VLECK ISD	20,273.20	1	0	0	52.0712	1,005.81	1.13919	1.11	1.2645
MAVERICK COUNTY	EAGLE PASS ISD	18,973.35	0	1	0	93.6822	9,161.73	1.00000	1.15	1.1500
MCCULLOCH COUNTY	BRADY ISD	17,209.93	1	0	0	47.5692	1,313.24	1.09615	1.03	1.1298
	LOHN ISD	17,205.71	1	0	1	57.1725	87.88	2.35350	1.04	2.4476

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COUNTY NAME	DISTRICT NAME	BEGINNING AVERAGE SALARY	1 EQUALS POP LT 40,000	1 EQUALS INDEPENDENT TOWN	1 EQUALS RURAL DISTRICT	PERCENT LOW INCOME	1991-92 ADA	DISECONOMIES OF SCALE ADJUSTMENT	COST ADJUSTMENT	FINAL CEI INDEX
	ROCHELLE ISD	17,206.79	1	0	1	80.6278	217.38	1.92971	1.05	2.0262
MCLENNAN COUNTY	AXTELL ISD	18,352.77	0	0	0	22.1703	629.86	1.26511	1.04	1.3157
	BOSQUEVILLE ISD	18,346.96	0	0	1	26.6549	268.89	1.67908	1.04	1.7471
	BRUCEVILLE-EDDY ISD	18,341.36	0	0	0	29.8603	547.37	1.33110	1.04	1.3843
	CHINA SPRING ISD	18,346.96	0	0	0	9.8630	890.20	1.16525	1.04	1.2119
	CONNALLY ISD	18,354.57	0	0	0	33.6996	2,341.87	1.00000	1.06	1.0600
	CRAWFORD ISD	18,351.59	0	0	0	14.8925	354.60	1.48532	1.03	1.5299
	GHOLSON ISD	18,351.59	0	0	1	40.1079	142.62	2.29228	1.05	2.4069
	HALLSBURG ISD	18,346.96	0	0	1	28.7356	110.88	2.35350	1.05	2.4712
	LA VEGA ISD	18,323.67	0	0	0	42.1844	2,144.72	1.00000	1.06	1.0600
	LORENA ISD	18,346.96	0	0	0	11.6419	1,063.31	1.13114	1.05	1.1877
	MART ISD	18,328.50	0	0	1	46.1129	642.72	1.25482	1.05	1.3176
	MCGREGOR ISD	18,357.42	0	0	0	30.5637	1,046.52	1.13349	1.05	1.1902
	MIDWAY ISD	18,346.96	0	0	0	0.0000	4,701.75	1.00000	1.08	1.0800
	MOODY ISD	18,356.88	0	0	1	37.7416	589.10	1.29766	1.05	1.3625
	RIESEL ISD	18,346.96	0	0	1	21.5067	407.36	1.44311	1.04	1.5008
	ROBINSON ISD	18,354.20	0	0	0	9.4151	1,679.37	1.04489	1.06	1.1076
	WACO ISD	18,357.73	0	0	0	67.6694	13,798.00	1.00000	1.11	1.1100
	WEST ISD	18,356.97	0	0	0	19.1877	1,214.23	1.11001	1.05	1.1655
MCMULLEN COUNTY	MCMULLEN COUNTY ISD	19,045.80	1	0	1	33.4914	163.38	2.19160	1.07	2.3450
MEDINA COUNTY	D'HANIS ISD	18,886.45	1	0	1	47.0661	235.88	1.83999	1.06	1.9504
	DEVINE ISD	18,882.97	1	0	0	37.2059	1,557.34	1.06197	1.07	1.1363
	HONDO ISD	18,882.35	1	0	0	48.0946	1,699.10	1.04213	1.08	1.1255
	MEDINA VALLEY ISD	18,898.04	1	0	0	36.8591	1,811.13	1.02644	1.08	1.1086
	NATALIA ISD	18,882.40	1	0	0	65.2353	761.88	1.19477	1.07	1.2784
MENARD COUNTY	MENARD ISD	18,425.18	1	0	1	53.5701	381.95	1.46344	1.06	1.5513
MIDLAND COUNTY	GREENWOOD ISD	20,438.95	0	0	0	17.6706	1,239.35	1.10649	1.09	1.2061
	MIDLAND ISD	20,356.83	0	0	0	31.3908	18,815.83	1.00000	1.14	1.1400
MILAM COUNTY	BUCKHOLTS ISD	18,712.55	1	0	1	67.3222	129.57	2.35350	1.08	2.5418
	CAMERON ISD	18,719.85	1	0	0	51.0648	1,595.55	1.05662	1.08	1.1412
	GAUSE ISD	18,716.64	1	0	1	60.4093	67.84	2.35350	1.08	2.5418
	MILANO ISD	18,714.87	1	0	1	49.2162	292.28	1.56642	1.06	1.6604
	ROCKDALE ISD	18,727.69	1	0	0	29.2964	1,810.44	1.02654	1.08	1.1087
	THORNDALE ISD	18,700.13	1	0	1	29.3144	363.46	1.47823	1.06	1.5669
MILLS COUNTY	GOLDTHWAITE ISD	17,605.69	1	0	1	29.2424	553.45	1.32624	1.04	1.3793
	MULLIN ISD	17,587.31	1	0	1	59.9916	112.03	2.35350	1.05	2.4712
	PRIDDY ISD	17,628.62	1	0	1	57.5833	97.99	2.35350	1.05	2.4712
	STAR ISD	17,630.14	1	0	1	44.4965	61.77	2.35350	1.04	2.4476
MITCHELL COUNTY	COLORADO ISD	18,899.80	1	0	0	45.8746	1,250.52	1.10493	1.07	1.1823
	LORAINE ISD	18,947.35	1	0	1	48.2835	220.54	1.91439	1.06	2.0293
	WESTBROOK ISD	18,947.35	1	0	1	52.3931	171.51	2.15217	1.08	2.3243
MONTAGUE COUNTY	BOWIE ISD	18,660.45	1	0	0	29.8148	1,658.32	1.04784	1.07	1.1212
	FORESTBURG ISD	18,597.59	1	0	1	35.1351	121.53	2.35350	1.06	2.4947
	GOLD BURG ISD	18,607.63	1	0	1	51.4574	131.43	2.34655	1.07	2.5108
	MONTAGUE ISD	18,626.08	1	0	1	55.9121	62.56	2.35350	1.07	2.5182
	NOCONA ISD	18,609.48	1	0	1	28.9587	655.57	1.24454	1.06	1.3192
	PRAIRIE VALLEY ISD	18,596.61	1	0	1	26.6947	119.28	2.35350	1.06	2.4947
	SAINT JO ISD	18,611.21	1	0	1	36.0581	272.28	1.66345	1.05	1.7466
MONTGOMERY COUNTY	CONROE ISD	20,912.00	0	0	0	20.3468	21,385.18	1.00000	1.16	1.1600
	MAGNOLIA ISD	20,935.78	0	0	0	22.7979	3,050.43	1.00000	1.13	1.1300
	MONTGOMERY ISD	20,922.76	0	0	0	27.5965	1,614.46	1.05398	1.12	1.1805
	NEW CANEY ISD	20,942.16	0	0	0	21.0826	4,678.00	1.00000	1.14	1.1400

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	SPLENDORA ISD	20,922.68	0	0	0	30.1368	1,644.49	1.04977	1.12	1.1757
	WILLIS ISD	20,922.14	0	0	0	32.6606	2,478.46	1.00000	1.13	1.1300
MOORE COUNTY	DUMAS ISD	18,547.02	1	0	0	26.3530	3,350.20	1.00000	1.08	1.0800
	SUNRAY ISD	18,572.01	1	0	1	37.2315	456.20	1.40404	1.05	1.4742
MORRIS COUNTY	DAINGERFIELD-LONE STAR ISD	17,865.06	1	0	0	47.0265	1,903.43	1.01352	1.06	1.0743
	PEWITT ISD	17,945.30	1	0	0	41.1872	922.81	1.15775	1.04	1.2041
MOTLEY COUNTY	MOTLEY COUNTY ISD	18,230.11	1	0	1	46.0437	249.98	1.77159	1.04	1.8425
NACOGDOCHES COUNTY	CENTRAL HEIGHTS ISD	17,851.65	0	0	1	37.0454	431.51	1.42379	1.03	1.4665
	CHIRENO ISD	17,851.66	0	0	1	48.3889	213.65	1.94779	1.03	2.0062
	CUSHING ISD	17,851.66	0	0	1	30.7207	416.15	1.43608	1.03	1.4792
	DOUGLASS ISD	17,841.94	0	0	1	28.0990	232.25	1.85756	1.03	1.9133
	ETOILE ISD	17,860.83	0	0	1	44.4068	105.61	2.35350	1.04	2.4476
	GARRISON ISD	17,882.18	0	0	1	34.7331	644.75	1.25320	1.04	1.3033
	MARTINSVILLE ISD	17,837.57	0	0	1	35.0122	190.51	2.06003	1.04	2.1424
	NACOGDOCHES ISD	17,800.19	0	1	0	36.5492	5,355.76	1.00000	1.06	1.0600
	WODEN ISD	17,841.94	0	0	0	36.1008	573.89	1.30989	1.03	1.3492
NAVARRO COUNTY	BLOOMING GROVE ISD	18,548.15	0	0	1	33.0497	611.32	1.27995	1.05	1.3439
	CORSICANA ISD	18,570.48	0	1	0	43.1775	4,611.79	1.00000	1.07	1.0700
	DAWSON ISD	18,567.57	0	0	1	35.3474	379.16	1.46567	1.04	1.5243
	FROST ISD	18,533.93	0	0	0	56.7585	321.74	1.51160	1.04	1.5721
	KERENS ISD	18,568.28	0	0	1	52.6941	667.78	1.23478	1.06	1.3089
	MILDRED ISD	18,564.87	0	0	1	24.4340	292.55	1.56513	1.04	1.6277
	RICE ISD	18,569.42	0	0	1	33.3878	211.86	1.95648	1.04	2.0347
NEWTON COUNTY	BURKEVILLE ISD	18,756.38	1	0	1	69.2790	375.28	1.46878	1.08	1.5863
	DEWEYVILLE ISD	18,758.24	1	0	1	32.5083	615.79	1.27637	1.07	1.3657
	NEWTON ISD	18,947.50	1	0	0	43.4175	1,586.88	1.05784	1.07	1.1319
NOLAN COUNTY	BLACKWELL CONS ISD	18,309.38	1	0	1	53.6316	150.64	2.25339	1.07	2.4111
	HIGHLAND ISD	18,309.38	1	0	1	32.1133	123.48	2.35350	1.06	2.4947
	ROSCOE ISD	18,317.58	1	0	1	45.1705	435.94	1.42025	1.05	1.4913
	SWEETWATER ISD	18,225.27	1	0	0	44.2870	2,655.84	1.00000	1.07	1.0700
NUECES COUNTY	AGUA DULCE ISD	19,566.76	0	0	1	43.4838	383.35	1.46232	1.07	1.5647
	BANQUETE ISD	19,595.69	0	0	0	62.4815	787.76	1.18882	1.08	1.2839
	BISHOP CONS ISD	19,588.41	0	0	0	47.0832	1,310.51	1.09653	1.08	1.1843
	CALALLEN ISD	19,607.70	0	0	0	18.3948	4,070.97	1.00000	1.11	1.1100
	CORPUS CHRISTI ISD	18,804.50	0	0	0	45.0140	38,067.35	1.00000	1.11	1.1100
	DRISCOLL ISD	19,593.91	0	0	1	89.9440	208.91	1.97079	1.11	2.1876
	FLOUR BLUFF ISD	19,581.97	0	0	0	32.2285	4,650.12	1.00000	1.11	1.1100
	LONDON ISD	19,588.41	0	0	1	26.9996	135.63	2.32618	1.08	2.5123
	PORT ARANSAS ISD	19,595.57	0	0	1	26.1431	355.47	1.48462	1.07	1.5885
	ROBSTOWN ISD	19,666.14	0	0	0	95.5386	1,012.31	1.00000	1.16	1.1600
	SANTA CRUZ ISD	19,587.24	0	0	1	100.0000	26.47	2.35350	1.13	2.6595
	TULOSO-MIDWAY ISD	19,620.00	0	0	0	39.7382	2,591.47	1.00000	1.10	1.1000
	WEST OSO ISD	19,672.69	0	0	0	85.3826	1,790.91	1.02927	1.12	1.1526
OCHILTREE COUNTY	PERRYTON ISD	19,970.23	1	0	0	22.4445	1,805.49	1.02723	1.10	1.1300
	WAKA ISD	19,847.07	1	0	1	46.4807	37.65	2.35350	1.09	2.5653
OLDHAM COUNTY	ADRIAN ISD	18,202.11	1	0	1	53.8511	107.41	2.35350	1.06	2.4947
	BOYS RANCH ISD	18,192.55	1	0	1	95.3730	418.92	1.43387	1.09	1.5629
	VEGA ISD	18,202.11	1	0	1	28.5052	314.77	1.51719	1.04	1.5779
	WILDORADO ISD	18,224.10	1	0	1	38.8333	59.51	2.35350	1.05	2.4712
ORANGE COUNTY	BRIDGE CITY ISD	19,834.74	0	0	0	21.5526	2,319.64	1.00000	1.10	1.1000
	LIT CYPRESS-MRCEVILLE ISD	19,823.70	0	0	0	20.6595	3,120.27	1.00000	1.10	1.1000
	ORANGEFIELD ISD	19,842.73	0	0	0	16.6158	1,268.35	1.10243	1.08	1.1906

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	VIDOR ISD	19,882.79	0	1	0	16.3487	5,143.65	1.00000	1.10	1.1000
	WEST ORANGE-COVE CONS ISD	19,814.38	0	0	0	48.8117	3,805.58	1.00000	1.11	1.1100
PALO PINTO COUNTY	GORDON ISD	18,456.46	1	0	1	39.4726	180.75	2.10737	1.06	2.2338
	GRAFORD ISD	18,411.89	1	0	1	32.7238	360.84	1.48033	1.05	1.5543
	MINERAL WELLS ISD	18,405.98	1	1	0	34.3029	3,273.15	1.00000	1.07	1.0700
	PALO PINTO ISD	18,431.52	1	0	1	36.6484	44.75	2.35350	1.06	2.4947
	SANTO ISD	18,436.95	1	0	1	20.5196	329.87	1.50510	1.05	1.5804
	STRAWN ISD	18,431.52	1	0	1	47.9526	130.64	2.35040	1.06	2.4914
PANOLA COUNTY	BECKVILLE ISD	18,146.03	1	0	1	26.3360	536.64	1.33969	1.05	1.4067
	CARTHAGE ISD	18,146.03	1	0	0	35.0282	3,192.53	1.00000	1.07	1.0700
	GARY ISD	18,206.27	1	0	1	46.6116	229.25	1.67215	1.04	1.9470
PARKER COUNTY	ALEDO ISD	20,530.41	0	0	0	6.9624	1,689.80	1.04343	1.11	1.1582
	BROCK ISD	20,540.90	0	0	0	10.6152	359.32	1.48154	1.08	1.6001
	GARNER ISD	20,523.81	0	0	1	25.7017	144.64	2.28250	1.10	2.5108
	MILLSAP ISD	20,519.64	0	0	1	21.4794	547.36	1.33111	1.10	1.4642
	PEASTER ISD	20,537.40	0	0	1	13.9293	409.80	1.44116	1.09	1.5709
	POOLVILLE ISD	20,524.93	0	0	1	20.6154	226.30	1.88646	1.09	2.0562
	SPRINGTOWN ISD	20,523.64	0	0	0	22.0043	2,282.69	1.00000	1.11	1.1100
	WEATHERFORD ISD	20,559.49	0	1	0	22.6512	5,139.01	1.00000	1.12	1.1200
PARMER COUNTY	BOVINA ISD	17,845.69	1	0	1	63.6559	473.24	1.39041	1.05	1.4599
	FARWELL ISD	17,849.88	1	0	1	53.8659	478.42	1.38626	1.05	1.4556
	FRIONA ISD	17,836.77	1	0	0	54.8142	1,218.73	1.10938	1.06	1.1759
	LAZBUDDIE ISD	17,857.81	1	0	1	53.7401	253.34	1.75530	1.05	1.8431
PECOS COUNTY	BUENA VISTA ISD	20,283.58	1	0	1	52.8313	173.18	2.14409	1.11	2.3799
	FT STOCKTON ISD	20,007.24	1	0	0	53.7425	2,948.79	1.00000	1.13	1.1300
	IRAAN-SHEFFIELD ISD	20,301.03	1	0	1	29.4672	567.87	1.31470	1.10	1.4462
POLK COUNTY	BIG SANDY ISD	18,640.51	1	0	1	48.7690	329.93	1.50505	1.05	1.5803
	CORRIGAN-CAMDEN ISD	18,655.99	1	0	0	56.1206	1,127.50	1.12215	1.07	1.2007
	GOODRICH ISD	18,645.28	1	0	1	57.6849	268.74	1.68062	1.06	1.7815
	LEGGETT ISD	18,633.25	1	0	1	63.7189	161.96	2.19848	1.07	2.3524
	LIVINGSTON ISD	18,671.17	1	1	0	31.6840	2,847.19	1.00000	1.07	1.0700
	ONALASKA ISD	18,636.35	1	0	1	42.2845	284.52	1.60410	1.05	1.6843
POTTER COUNTY	AMARILLO ISD	18,812.19	0	0	0	35.3908	23,927.86	1.00000	1.11	1.1100
	BUSHLAND ISD	18,432.06	0	0	1	22.2396	307.56	1.52296	1.04	1.5839
	HIGHLAND PARK ISD	18,413.45	0	0	1	49.4814	607.06	1.28335	1.05	1.3475
	RIVER ROAD ISD	18,426.47	0	0	0	13.4491	1,086.65	1.12787	1.05	1.1843
PRESIDIO COUNTY	MARFA ISD	18,266.36	1	0	1	0.0000	533.66	1.34207	1.06	1.4226
	PRESIDIO ISD	18,289.88	1	0	0	94.8529	891.85	1.16488	1.10	1.2814
RAINS COUNTY	RAINS ISD	17,622.36	1	0	0	27.4107	1,148.82	1.11916	1.04	1.1639
RANDALL COUNTY	CANYON ISD	18,053.33	0	1	0	16.8440	5,415.59	1.00000	1.06	1.0600
REAGAN COUNTY	REAGAN COUNTY ISD	19,706.48	1	0	0	36.8132	1,210.00	1.11060	1.09	1.2106
REAL COUNTY	LEAKEY ISD	18,158.21	1	0	1	54.2307	227.36	1.88131	1.05	1.9754
RED RIVER COUNTY	AVERY ISD	17,866.07	1	0	1	63.0849	315.12	1.51690	1.05	1.5927
	CLARKSVILLE ISD	17,873.98	1	0	0	46.3443	1,421.35	1.08101	1.05	1.1351
	DETROIT ISD	17,899.56	1	0	1	44.9327	391.42	1.45586	1.04	1.5141
	TALCO-BOGATA CONS ISD	17,866.07	1	0	1	42.8061	660.88	1.24029	1.05	1.3023
REEVES COUNTY	BALMORHEA ISD	20,434.94	1	0	1	84.9926	234.73	1.84558	1.12	2.0671
	PECOS-BARSTOW-TOYAH ISD	20,291.19	1	0	0	59.5918	3,392.78	1.00000	1.13	1.1300
REFUGIO COUNTY	AUSTWELL-TIVOLI ISD	19,396.86	1	0	1	46.2668	191.42	2.05561	1.07	2.1995
	REFUGIO ISD	19,360.35	1	0	0	39.4818	824.68	1.18032	1.07	1.2629
	WOODSBORO ISD	19,405.24	1	0	1	47.0900	662.25	1.23920	1.08	1.3383
ROBERTS COUNTY	MIAMI ISD	19,505.15	1	0	1	13.9778	218.53	1.92415	1.00	2.0701

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COUNTY NAME	DISTRICT NAME	BEGINNING AVERAGE SALARY	1 EQUALS POP LT 40,000	1 EQUALS INDEPENDENT TOWN	1 EQUALS RURAL DISTRICT	PERCENT LOW INCOME	1991-92 ADA	DISECONOMIES OF SCALE ADJUSTMENT	COST ADJUSTMENT	FINAL CEI INDEX
ROBERTSON COUNTY	BREMOND ISD	19,111.80	1	0	0	49.1942	333.80	1.50196	1.06	1.5921
	CALVERT ISD	19,096.23	1	0	1	79.9761	344.92	1.49306	1.09	1.6274
	FRANKLIN ISD	19,096.23	1	0	1	25.7227	679.80	1.22516	1.07	1.3107
	HEARNE ISD	19,165.90	1	0	0	57.7886	1,636.49	1.05089	1.10	1.1560
	MUMFORD ISD	19,131.62	1	0	1	94.5205	49.80	2.35350	1.13	2.6595
ROCKWALL COUNTY	ROCKWALL ISD	20,068.78	1	0	0	9.9614	4,289.75	1.00000	1.13	1.1300
	ROYSE CITY ISD	20,085.31	1	0	0	38.7870	1,055.77	1.13219	1.10	1.2454
RUNNELS COUNTY	BALLINGER ISD	18,407.42	1	0	0	41.2303	1,043.65	1.13389	1.06	1.2019
	MILES ISD	18,392.68	1	0	1	34.6489	384.56	1.46135	1.05	1.5344
	OLFEN ISD	18,376.63	1	0	1	66.5600	56.97	2.35350	1.07	2.5182
	WINGATE ISD	18,376.63	1	0	1	99.8266	34.19	2.35350	1.11	2.6124
	WINTERS ISD	18,443.26	1	0	0	44.8116	836.06	1.17771	1.05	1.2366
RUSK COUNTY	CARLISLE ISD	18,244.14	0	0	1	35.7847	342.67	1.49487	1.03	1.5397
	HENDERSON ISD	18,252.48	0	1	0	37.5421	3,576.93	1.00000	1.07	1.0700
	LANEVILLE ISD	18,258.06	0	0	1	90.9975	349.54	1.48937	1.08	1.6085
	LEVERETTS CHAPEL ISD	18,252.48	0	0	1	100.0000	98.81	2.35350	1.10	2.5888
	MOUNT ENTERPRISE ISD	18,259.73	0	0	1	42.6257	344.80	1.49316	1.04	1.5529
	OVERTON ISD	18,252.48	0	0	1	29.2124	405.96	1.44423	1.04	1.5020
	TATUM ISD	18,246.78	0	0	0	41.8948	1,115.26	1.12386	1.04	1.1688
	WEST RUSK ISD	18,252.48	0	0	0	40.6893	1,087.84	1.12770	1.05	1.1841
SABINE COUNTY	HEMPHILL ISD	17,981.86	1	0	0	43.5855	749.79	1.19755	1.04	1.2455
	WEST SABINE ISD	17,938.91	1	0	1	48.0408	543.74	1.33400	1.05	1.4007
SAN AUGUSTINE COUNTY	BROADDUS ISD	18,006.97	1	0	1	68.2382	330.64	1.50449	1.06	1.5948
	SAN AUGUSTINE ISD	17,996.63	1	0	0	65.9638	1,144.53	1.11977	1.06	1.1870
SAN JACINTO COUNTY	COLDSPRING-OAKHURST CONS ISD	19,692.31	1	0	0	50.6370	1,451.19	1.07683	1.10	1.1845
	SHEPHERD ISD	19,632.95	1	0	0	37.5708	1,213.14	1.11016	1.09	1.2101
SAN PATRICIO COUNTY	ARANSAS PASS ISD	19,570.51	0	0	0	54.3066	1,952.84	1.00660	1.10	1.1073
	GREGORY-PORTLAND ISD	19,576.38	0	1	0	27.4239	3,596.98	1.00000	1.09	1.0900
	INGLESIDE ISD	19,582.03	0	0	0	42.3619	1,385.84	1.08598	1.08	1.1729
	MATHIS ISD	19,580.51	0	0	0	78.7988	2,227.66	1.00000	1.12	1.1200
	ODEM-EDROY ISD	19,579.25	0	0	0	66.1178	1,222.46	1.10886	1.09	1.2087
	SINTON ISD	19,563.54	0	0	0	58.9428	2,096.94	1.00000	1.10	1.1000
	TAFT ISD	19,563.54	0	0	0	75.7044	1,489.49	1.07147	1.10	1.1786
SAN SABA COUNTY	CHEROKEE ISD	17,130.05	1	0	1	52.7510	150.77	2.25274	1.04	2.3429
	RICHLAND SPRINGS ISD	17,130.05	1	0	1	51.4645	154.84	2.23302	1.04	2.3223
	SAN SABA ISD	17,130.05	1	0	0	37.1970	760.30	1.19513	1.02	1.2190
SCHLEICHER COUNTY	SCHLEICHER ISD	18,575.59	1	0	0	40.2918	687.33	1.21914	1.05	1.2801
SCURRY COUNTY	HERMLEIGH ISD	19,189.88	1	0	1	37.7677	151.63	2.24859	1.08	2.4285
	IRA ISD	19,110.92	1	0	1	21.7235	236.15	1.83867	1.07	1.9674
	SNYDER ISD	19,260.28	1	0	0	33.5202	3,287.29	1.00000	1.10	1.1000
SHACKELFORD COUNTY	ALBANY ISD	18,153.78	1	0	1	30.6512	517.69	1.35484	1.05	1.4226
	MORAN ISD	18,157.82	1	0	1	46.7763	107.39	2.35350	1.05	2.4712
SHELBY COUNTY	CENTER ISD	17,559.13	1	0	0	44.6958	1,861.95	1.01933	1.05	1.0703
	EXCELSIOR ISD	17,665.51	1	0	1	40.7709	81.55	2.35350	1.04	2.4476
	JOAQUIN ISD	17,707.89	1	0	1	31.4954	594.05	1.29376	1.04	1.3455
	SHELBYVILLE ISD	17,680.05	1	0	1	53.7266	588.67	1.29806	1.05	1.3630
	TENAHA ISD	17,680.05	1	0	1	59.2791	382.33	1.46313	1.04	1.5217
	TIMPSON ISD	17,665.51	1	0	1	44.1130	576.05	1.30816	1.04	1.3605
SHERMAN COUNTY	STRATFORD ISD	19,773.19	1	0	1	33.2441	465.29	1.39677	1.08	1.5085
	TEXHOMA ISD	19,773.19	1	0	1	30.6797	141.55	2.29747	1.09	2.5042
SMITH COUNTY	ARP ISD	18,324.79	0	0	0	40.0521	775.23	1.19170	1.04	1.2394
	BULLARD ISD	18,307.25	0	0	0	19.2531	850.77	1.17432	1.04	1.2213

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	CHAPEL HILL ISD	18,305.05	0	0	0	38.9647	2,941.79	1.00000	1.07	1.0700
	LINDALE ISD	18,327.24	0	0	0	22.6845	2,075.28	1.00000	1.06	1.0600
	TROUP ISD	18,324.07	0	0	0	36.6078	780.57	1.19047	1.04	1.2381
	TYLER ISD	18,311.62	0	0	0	38.3764	14,737.43	1.00000	1.10	1.1000
	WHITEHOUSE ISD	18,334.21	0	0	0	12.1156	3,045.44	1.00000	1.07	1.0700
	WINONA ISD	18,320.44	0	0	0	30.0830	801.09	1.18575	1.04	1.2332
SOMERVELL COUNTY	GLEN ROSE ISD	18,009.53	1	0	0	25.7901	1,191.50	1.11319	1.05	1.1688
STARR COUNTY	RIO GRANDE CITY ISD	21,284.71	1	1	0	85.2694	6,288.82	1.00000	1.18	1.1800
	ROMA ISD	21,237.57	1	0	0	95.7827	4,579.04	1.00000	1.20	1.2000
	SAN ISIDRO ISD	21,172.19	1	0	1	65.7716	334.94	1.50105	1.12	1.6812
STEPHENS COUNTY	BRECKENRIDGE ISD	18,686.37	1	0	0	33.7461	1,743.01	1.03598	1.07	1.1085
STERLING COUNTY	STERLING CITY ISD	18,808.58	1	0	1	24.1847	313.71	1.51803	1.06	1.6091
STONEWALL COUNTY	ASPERMONT ISD	18,146.93	1	0	1	46.7236	348.87	1.48990	1.04	1.5495
SUTTON COUNTY	SONORA ISD	19,851.18	1	0	0	38.0573	978.47	1.14495	1.08	1.2365
SWISHER COUNTY	HAPPY ISD	18,827.60	1	0	1	36.8222	236.19	1.83846	1.06	1.9488
	KRESS ISD	18,816.13	1	0	1	54.8913	335.83	1.50034	1.07	1.6054
	TULIA ISD	18,817.24	1	0	0	62.3437	1,191.92	1.11313	1.08	1.2022
TARRANT COUNTY	ARLINGTON ISD	20,332.59	0	0	0	14.5879	41,836.51	1.00000	1.14	1.1400
	AZLE ISD	20,437.74	0	0	0	18.5441	4,719.50	1.00000	1.12	1.1200
	BIRDVILLE ISD	20,389.89	0	0	0	17.5771	16,951.42	1.00000	1.14	1.1400
	CARROLL ISD	20,409.99	0	0	0	2.8411	1,648.92	1.04915	1.10	1.1541
	CASTLEBERRY ISD	20,416.34	0	0	0	32.8263	2,593.67	1.00000	1.11	1.1100
	CROWLEY ISD	20,416.81	0	0	0	8.7271	5,311.70	1.00000	1.12	1.1200
	EAGLE MT-SAGINAW ISD	20,412.07	0	0	0	17.7537	4,365.12	1.00000	1.12	1.1200
	EVERMAN ISD	20,408.90	0	0	0	27.8669	2,844.48	1.00000	1.11	1.1100
	FORT WORTH ISD	20,248.31	0	0	0	44.8624	66,158.72	1.00000	1.14	1.1400
	GRAPEVINE-COLLEYVILLE ISD	20,399.53	0	0	0	5.2452	8,248.31	1.00000	1.13	1.1300
	HURST-EULESS-BEDFORD ISD	20,395.57	0	0	0	10.0040	17,855.97	1.00000	1.14	1.1400
	KELLER ISD	20,414.27	0	0	0	7.7757	7,813.35	1.00000	1.13	1.1300
	KENNEDALE ISD	20,414.41	0	0	0	16.8644	1,514.35	1.06799	1.09	1.1641
	LAKE WORTH ISD	20,418.11	0	0	0	42.0669	1,358.57	1.08980	1.09	1.1879
	MANSFIELD ISD	20,417.43	0	0	0	13.7097	6,795.57	1.00000	1.13	1.1300
	MASONIC HOME ISD	20,408.90	0	0	1	0.0000	.	2.35350	1.09	2.5653
	WHITE SETTLEMENT ISD	20,393.47	0	0	0	18.9789	3,739.85	1.00000	1.11	1.1100
TAYLOR COUNTY	ABILENE ISD	18,051.51	0	0	0	41.5416	17,465.97	1.00000	1.09	1.0900
	JIM NED CONS ISD	18,115.62	0	0	1	21.6347	671.43	1.23185	1.04	1.2811
	MERKEL ISD	18,038.36	0	0	0	35.4966	1,337.58	1.09274	1.04	1.1364
	TRENT ISD	18,091.67	0	0	1	52.6470	185.16	2.08599	1.05	2.1903
	WYLIE ISD	18,051.47	0	0	0	6.3644	1,650.54	1.04893	1.05	1.1014
TERRELL COUNTY	TERRELL COUNTY ISD	20,035.98	1	0	1	34.0187	313.98	1.51781	1.09	1.6544
TERRY COUNTY	BROWNFIELD ISD	18,667.80	1	0	0	49.3551	2,663.68	1.00000	1.08	1.0800
	MEADOW ISD	18,743.50	1	0	1	67.3028	233.63	1.85091	1.07	1.9805
	UNION ISD	18,727.53	1	0	1	63.4275	110.61	2.35350	1.08	2.5418
	WELLMAN ISD	18,709.71	1	0	1	35.2872	167.41	2.17207	1.07	2.3241
THROCKMORTON COUNTY	THROCKMORTON ISD	19,116.21	1	0	1	37.1402	229.94	1.86880	1.07	1.9996
	WOODSON ISD	19,149.22	1	0	1	57.7695	91.88	2.35350	1.09	2.5653
TITUS COUNTY	CHAPEL HILL ISD	18,094.42	1	0	1	30.7326	206.18	1.98403	1.04	2.0634
	HARTS BLUFF ISD	18,136.50	1	0	0	21.5697	349.67	1.48926	1.03	1.5339
	MOUNT PLEASANT ISD	18,125.07	1	0	0	26.4571	3,675.98	1.00000	1.08	1.0800
	WINFIELD ISD	18,124.48	1	0	1	18.7692	93.61	2.35350	1.05	2.4712
TOM GREEN COUNTY	CHRISTOVAL ISD	18,491.26	0	0	1	18.4685	284.10	1.60612	1.04	1.6704
	GRAPE CREEK-PULLIAM ISD	18,541.92	0	0	1	31.4192	599.63	1.28929	1.05	1.3538

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COUNTY NAME	DISTRICT NAME	BEGINNING AVERAGE SALARY	1 EQUALS POP LT 40,000	1 EQUALS INDEPENDENT TOWN	1 EQUALS RURAL DISTRICT	PERCENT LOW INCOME	1991-92 ADA	DISECONOMIES OF SCALE ADJUSTMENT	COST ADJUSTMENT	FINAL CEI INDEX
	SAN ANGELO ISD	17,964.58	0	1	0	33.4205	15,179.61	1.00000	1.00	1.0000
	VERIBEST ISD	18,491.26	0	0	1	20.5156	127.06	2.35350	1.05	2.4712
	WALL ISD	18,575.54	0	0	1	22.8433	675.94	1.22825	1.05	1.2897
	WATER VALLEY ISD	18,518.79	0	0	0	32.4824	347.59	1.49093	1.03	1.5357
TRAVIS COUNTY	AUSTIN ISD	18,695.79	0	0	0	40.0073	61,744.60	1.00000	1.10	1.1000
	DEL VALLE ISD	19,415.05	0	0	0	58.8146	4,938.28	1.00000	1.11	1.1100
	EANES ISD	19,312.52	0	0	0	2.4535	4,902.70	1.00000	1.10	1.1000
	LAGO VISTA ISD	19,344.44	0	0	0	23.6239	373.78	1.46997	1.05	1.5435
	LAKE TRAVIS ISD	19,327.81	0	0	0	12.4093	1,616.43	1.05370	1.08	1.1380
	MANOR ISD	19,355.52	0	0	0	48.0150	1,157.21	1.11799	1.07	1.1963
	PFLUGERVILLE ISD	19,383.46	0	0	0	12.1092	6,303.71	1.00000	1.11	1.1100
TRINITY COUNTY	APPLE SPRINGS ISD	18,135.70	1	0	1	54.1296	205.24	1.98856	1.05	2.0880
	CENTERVILLE ISD	18,109.72	1	0	1	48.7282	170.12	2.15892	1.05	2.2669
	GROVETON ISD	18,135.57	1	0	0	41.1836	713.29	1.20594	1.04	1.2542
	TRINITY ISD	18,109.72	1	0	0	47.9420	1,106.55	1.12500	1.05	1.1813
TYLER COUNTY	CHESTER ISD	18,168.67	1	0	1	40.1243	254.60	1.74920	1.04	1.8192
	COLMESNEIL ISD	18,175.97	1	0	1	53.6504	329.36	1.50551	1.05	1.5808
	SPURGER ISD	18,199.04	1	0	1	46.8045	309.62	1.52131	1.04	1.5822
	WARREN ISD	18,177.52	1	0	0	32.5780	840.18	1.17676	1.04	1.2238
	WOODVILLE ISD	18,158.78	1	0	0	50.9032	1,557.44	1.06196	1.06	1.1257
UPSHUR COUNTY	BIG SANDY ISD	18,353.27	1	0	1	34.7817	658.23	1.24242	1.06	1.3170
	GILMER ISD	18,348.16	1	1	0	32.5081	2,059.52	1.00000	1.06	1.0600
	HARMONY ISD	18,356.89	1	0	1	28.6012	663.76	1.23799	1.06	1.3123
	NEW DIANA ISD	18,364.84	1	0	1	27.6967	692.28	1.21518	1.06	1.2881
	ORE CITY ISD	18,369.66	1	0	0	49.1816	765.96	1.19383	1.05	1.2535
	UNION GROVE ISD	18,359.23	1	0	1	26.5200	585.58	1.30054	1.06	1.3786
	UNION HILL ISD	18,346.59	1	0	1	54.9351	301.80	1.52756	1.06	1.6192
UPTON COUNTY	MCCAMEY ISD	20,314.04	1	0	0	45.9162	710.75	1.20653	1.09	1.3151
	RANKIN ISD	20,329.43	1	0	1	40.3891	397.18	1.45125	1.09	1.5819
UVALDE COUNTY	KNIPPA ISD	19,094.42	1	0	1	58.6008	148.58	2.26338	1.08	2.4444
	SABINAL ISD	19,115.28	1	0	1	62.9064	479.25	1.38560	1.08	1.4965
	UTOPIA ISD	19,094.42	1	0	1	27.1155	163.82	2.18947	1.07	2.3427
	UVALDE CONS ISD	19,094.42	1	0	0	76.1452	4,496.20	1.00000	1.12	1.1200
VAL VERDE COUNTY	COMSTOCK ISD	19,644.48	0	0	1	36.2355	119.01	2.35350	1.08	2.5418
	JUNO CSD	19,651.98	0	0	1	0.0000	1.85	2.35350	1.08	2.5418
	SAN FELIPE-DEL RIO CONS ISD	19,470.06	0	1	0	75.0889	8,576.65	1.00000	1.13	1.1300
VAN ZANDT COUNTY	CANTON ISD	18,054.30	0	0	0	17.4348	1,451.13	1.07684	1.04	1.1199
	EDGEWOOD ISD	18,048.30	0	0	0	27.0019	700.36	1.20892	1.03	1.2452
	FRUITVALE ISD	18,046.34	0	0	1	45.2045	281.78	1.61734	1.03	1.6659
	GRAND SALINE ISD	18,056.07	0	0	0	20.7229	921.17	1.15813	1.03	1.1929
	MARTINS MILL ISD	18,048.30	0	0	1	32.1670	260.70	1.71963	1.03	1.7712
	VAN ISD	18,048.98	0	1	0	16.5789	1,647.45	1.04936	1.04	1.0913
	WILLS POINT ISD	18,054.22	0	1	0	30.8459	2,159.21	1.00000	1.04	1.0400
VICTORIA COUNTY	BLOOMINGTON ISD	19,468.07	0	0	0	53.3052	818.45	1.18176	1.07	1.2645
	MCFADDIN ISD	19,450.22	0	0	1	100.0000	6.22	2.35350	1.12	2.6359
	NURSERY ISD	19,450.22	0	0	1	19.4942	93.51	2.35350	1.07	2.5182
	VICTORIA ISD	18,995.70	0	1	0	37.1889	13,674.14	1.00000	1.10	1.1000
WALKER COUNTY	HUNTSVILLE ISD	19,461.86	0	1	0	35.0517	5,894.16	1.00000	1.10	1.1000
	NEW WAVERLY ISD	19,390.47	0	0	0	31.3082	755.25	1.19629	1.06	1.2681
WALLER COUNTY	HEMPSTEAD ISD	21,050.81	1	0	0	50.2950	998.37	1.14038	1.12	1.2772
	ROYAL ISD	21,049.87	1	0	0	56.8653	1,232.60	1.10744	1.13	1.2514
	WALLER ISD	21,047.40	1	0	0	30.1744	2,537.69	1.00000	1.14	1.1400

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WARD COUNTY	GRANDFALLS-ROYALTY ISD	20,426.44	1	0	1	54.8775	219.63	1.91882	1.10	2.1107
	MONAHANS-WICKETT-PYOTE ISD	20,431.04	1	0	0	40.2151	2,658.18	1.00000	1.12	1.1200
WASHINGTON COUNTY	BRENHAM ISD	19,530.51	1	0	0	28.8492	4,189.11	1.00000	1.12	1.1200
	BURTON ISD	19,530.51	1	0	1	39.1785	369.19	1.47365	1.08	1.5915
WEBB COUNTY	LAREDO ISD	19,738.07	0	0	0	82.0603	22,222.90	1.00000	1.16	1.1600
	MIRANDO CITY ISD	19,490.15	0	0	1	74.0133	115.63	2.35350	1.09	2.5653
	UNITED ISD	19,545.32	0	0	0	56.6319	11,815.25	1.00000	1.14	1.1400
	WEBB CONS ISD	19,462.03	0	0	1	59.5998	234.83	1.84506	1.07	1.9742
WHARTON COUNTY	BOLING ISD	20,741.05	0	0	0	41.3588	803.74	1.18514	1.09	1.2918
	EAST BERNARD ISD	20,746.65	0	0	0	25.4362	804.96	1.18486	1.09	1.2915
	EL CAMPO ISD	20,766.40	0	1	0	41.5600	3,540.42	1.00000	1.11	1.1100
	LOUISE ISD	20,773.15	0	0	1	36.2948	424.22	1.42962	1.09	1.5583
	WHARTON ISD	20,753.28	0	1	0	43.9292	2,678.49	1.00000	1.11	1.1100
WHEELER COUNTY	ALLISON ISD	19,297.44	1	0	1	25.2974	70.96	2.35350	1.08	2.5418
	BRISCOE ISD	19,084.06	1	0	1	24.6305	62.40	2.35350	1.07	2.5182
	KELTON ISD	19,073.68	1	0	1	56.3579	65.92	2.35350	1.08	2.5418
	LELA ISD	19,084.06	1	0	1	61.9112	30.31	2.35350	1.08	2.5418
	MOBEETIE ISD	19,308.30	1	0	1	66.1116	57.36	2.35350	1.09	2.5653
	SHAMROCK ISD	19,122.65	1	0	1	40.1544	447.38	1.41109	1.07	1.5099
	WHEELER ISD	19,084.06	1	0	1	39.6403	394.35	1.45352	1.06	1.5407
WICHITA COUNTY	BURKBURNETT ISD	18,598.35	0	0	0	22.7553	3,884.64	1.00000	1.07	1.0700
	CITY VIEW ISD	18,636.50	0	0	1	35.3995	625.73	1.26841	1.05	1.3318
	ELECTRA ISD	18,568.26	0	0	1	47.0988	592.51	1.29500	1.05	1.3597
	IOWA PARK CONS ISD	18,512.00	0	0	0	20.7990	1,699.73	1.04204	1.06	1.1046
	WICHITA FALLS ISD	17,810.06	0	0	0	37.0104	13,564.06	1.00000	1.09	1.0900
WILBARGER COUNTY	HARROLD ISD	18,800.33	1	0	1	48.7744	111.06	2.35350	1.07	2.5182
	NORTHSIDE ISD	18,753.16	1	0	1	40.9457	96.81	2.35350	1.07	2.5182
	VERNON ISD	18,713.06	1	0	0	37.1168	2,362.34	1.00000	1.09	1.0900
WILLACY COUNTY	LASARA ISD	21,247.99	1	0	1	98.5279	245.22	1.79469	1.16	2.0818
	LYFORD ISD	21,258.43	1	0	0	80.5158	1,390.02	1.08540	1.15	1.2482
	RAYMONDVILLE ISD	21,294.76	1	0	0	80.9660	2,806.80	1.00000	1.17	1.1700
	SAN PERLITA ISD	21,248.11	1	0	1	81.7223	261.02	1.71803	1.14	1.9586
WILLIAMSON COUNTY	COUPLAND ISD	19,175.58	0	0	1	29.6820	82.19	2.35350	1.07	2.5182
	FLORENCE ISD	19,185.76	0	0	1	32.6796	565.32	1.31675	1.07	1.4089
	GEORGETOWN ISD	19,180.16	0	1	0	22.0004	4,731.66	1.00000	1.09	1.0900
	GRANGER ISD	19,175.58	0	0	1	42.4773	292.00	1.56779	1.06	1.6619
	HUTTO ISD	19,184.60	0	0	0	27.2822	500.70	1.36844	1.06	1.4505
	JARRELL ISD	19,175.58	0	0	1	33.6406	356.24	1.48401	1.06	1.5730
	LEANDER ISD	19,200.75	0	0	0	21.1400	4,994.64	1.00000	1.10	1.1000
	LIBERTY HILL ISD	19,179.07	0	0	0	25.4459	913.81	1.15982	1.06	1.2294
	ROUND ROCK ISD	19,130.03	0	0	0	12.0453	19,081.80	1.00000	1.12	1.1200
	TAYLOR ISD	19,179.49	0	0	0	40.4589	2,279.22	1.00000	1.08	1.0800
	THRALL ISD	19,175.58	0	0	1	37.1729	434.27	1.42158	1.06	1.5069
WILSON COUNTY	FLORESVILLE ISD	18,855.57	1	0	0	43.1231	2,454.83	1.00000	1.08	1.0800
	LA VERNIA ISD	18,851.91	1	0	0	17.0689	1,168.34	1.11643	1.07	1.1946
	POTH ISD	18,851.35	1	0	1	36.9669	681.95	1.22344	1.07	1.3091
	STOCKDALE ISD	18,854.29	1	0	1	38.9529	633.86	1.26191	1.07	1.3502
WINKLER COUNTY	KERMIT ISD	20,452.06	1	0	0	50.1392	1,590.85	1.05728	1.13	1.1947
	WINK-LOVING ISD	20,452.06	1	0	1	33.2828	391.37	1.45591	1.10	1.6015
WISE COUNTY	ALVORD ISD	20,508.75	1	0	1	29.3710	401.68	1.44766	1.10	1.5924
	BOYD ISD	20,530.28	1	0	0	20.9467	993.58	1.14148	1.11	1.2670
	BRIDGEPORT ISD	20,489.91	1	1	0	28.3009	1,485.18	1.07208	1.10	1.1793

TEXAS EDUCATION AGENCY
LISTING OF DATA VALUES FOR THE 1991-92 COST-OF-EDUCATION INDEX

COUNTY NAME	DISTRICT NAME	BEGINNING AVERAGE SALARY	1 EQUALS POP LT 40,000	1 EQUALS INDEPENDENT TOWN	1 EQUALS RURAL DISTRICT	PERCENT LOW INCOME	1991-92 ADA	DISECONOMIES OF SCALE ADJUSTMENT	COST ADJUSTMENT	FINAL CEI INDEX
	CHICO ISD	20,508.82	1	0	1	27.6910	464.63	1.39729	1.10	1.5370
	DECATUR ISD	20,507.41	1	1	0	27.0142	1,496.90	1.07043	1.10	1.1775
	PARADISE ISD	20,516.48	1	0	0	14.6131	533.90	1.34188	1.10	1.4761
	SLIDELL ISD	20,505.41	1	0	1	37.3104	219.48	1.91951	1.10	2.1115
WOOD COUNTY	ALBA-GOLDEN ISD	17,972.78	1	0	1	28.6541	543.89	1.33389	1.05	1.4006
	HAWKINS ISD	17,948.91	1	0	0	34.9457	751.94	1.19705	1.04	1.2449
	MINEOLA ISD	17,974.06	1	1	0	33.1139	1,553.50	1.06251	1.04	1.1050
	QUITMAN ISD	17,939.26	1	0	0	21.9260	1,001.86	1.13974	1.05	1.1967
	WINNSBORO ISD	17,948.91	1	1	0	25.4306	1,218.05	1.10947	1.04	1.1539
	YANTIS ISD	17,949.23	1	0	1	21.5776	279.35	1.62915	1.04	1.6943
YOAKUM COUNTY	DENVER CITY ISD	20,232.32	1	0	0	32.7723	1,923.90	1.01065	1.11	1.1218
	PLAINS ISD	20,475.80	1	0	1	59.6534	478.25	1.38640	1.11	1.5389
YOUNG COUNTY	GRAHAM ISD	18,750.61	1	0	0	18.4163	2,276.43	1.00000	1.09	1.0900
	NEWCASTLE ISD	19,069.51	1	0	1	40.7913	175.63	2.13219	1.07	2.2814
	OLNEY ISD	19,022.28	1	0	0	43.1853	749.70	1.19757	1.06	1.2694
ZAPATA COUNTY	ZAPATA ISD	19,290.11	1	0	0	79.5119	2,389.66	1.00000	1.12	1.1200
ZAVALA COUNTY	CRYSTAL CITY ISD	19,147.59	1	0	0	93.5201	2,045.55	1.00000	1.14	1.1400
	LA PRYOR ISD	19,063.70	1	0	1	78.8335	467.41	1.39507	1.09	1.5206

APPENDIX G

Analysis of the Impact of the Index

In this analysis, costs from the implementation of the CEI in the 1991-92 school year are compared to costs that would result if the price differential index PDI and the SDA from prior law were carried forward into the same school year.[1] In order to understand changes in state aid, it is necessary to separate the index into its two parts. This will help differentiate whether a difference in state aid is due to a change in the adjustment for size differences or to a change in the adjustment for regional price variations. However, a pure mathematical solution to splitting the CEI into its two parts is not possible. This process is approximated as follows:

1. The scale index is set to 1 (no scale adjustment) in order to isolate the effects of the price adjustment and 71 percent is applied to the basic allotment in order to generate the adjusted basic allotment (ABA) as in prior law.

2. Then the price index is set to 1.00 (no price adjustment) in order to isolate the effects of the scale adjustment and 71 percent is applied to the ABA in order to generate the final adjusted allotment (AA) as in prior law.

The information shown for each column in Table 8 is as follows:

1. Compares tier 1 state aid if the SDA were carried forward to the state aid from the scale component of the CEI.

2. Compares the tier 1 state aid if the PDI were carried forward to the state aid from the price component of the CEI.

3. Compares the total state aid from Tier 1 from both portions of the CEI.

4. Compares the guaranteed yield (Tier 2) costs. Differences are due to the weighted student count. In Senate Bill No. 1, the weighted student

[1]Not only are the PDI and SDA adjustments carried forward, but also carried forward are the formulas under which they are applied to the basic allotment. In these formulas, the PDI adopted for the 1990-91 school year was applied to a $2,128 basic allotment. The resulting adjusted basic allotment (ABA) was phased in at 50 percent with the 1988-89 ABA, which was the product of the application of the "prior" PDI based on 1983-84 salary data to a $1,350 basic allotment. Similarly, the small district adjustment was applied to 100 percent of the basic allotment, as called for in the 1990-91 school year.

count includes 50 percent of the adjustment under Section 16.102 of the Education Code, which refers to the CEI. This statutory change has the effect of reducing the contribution of the scale index by half. (In prior law, the SDA, analogous to the scale component, was given a 100 percent contribution.)

5. Compares the total difference in state aid after phase-in.

6. Shows the tax rate increase to recover losses in state aid, if any (from local sources only). For some districts, an increase in local effort would also result in more state aid, reducing the local tax rate that would be needed to offset losses.

7. Shows the most current total effective tax rate, based on State Property Tax Board values.

Results

Overall, state aid under the CEI that has been adopted is expected to be reduced by about $9 per student in ADA during the 1991-92 school year, when compared with the continuation of the PDI and SDA that are in place for the 1990-91 school year. (State aid per student incorporating the new CEI is expected to average $1,958 per ADA during the 1991-92 school year.)

A pattern emerges in terms of district size. There is a slight reduction in the projected state aid for large districts with 50,000 or more students in ADA, although the reduction is negligible for these districts as a group.

The differences are more discernable for the groupings of small districts. Districts in the 1,000 through 1,599 ADA range are expected to experience a net reduction of $43 per student, relative to what they would have received had the old PDI and SDA been retained. This would require an unequalized tax rate increase of two cents per $100 in taxable value to offset. (The tax rate shown is the amount needed from local sources only to offset the reduction. Since the current average tax rate for the group is 94 cents, it is likely that some districts would be eligible for guaranteed yield funding, resulting in a lower tax rate than that which is shown.)

Districts in the 500 to 999 ADA range show a net decrease of $98 per student under the new CEI, compared with continuing the current adjustments. This would require a tax rate increase of five cents to offset if the additional revenue came from local property taxes only. Again, the availability of state guaranteed yield funds would lower this rate.

LEGISLATIVE BUDGET BOARD, WORKING PAPER
FY92 PER PUPIL COMPARISON OF
NEW LAW (607) WITH THE COST-OF-EDUCATION INDEX (CEI) TO
OLD LAW (6XX) RETAINING THE PDI AND SMALL DISTRICT ADJUSTMENT

NBR OF DISTS	SIZE BASED ON ADA	TIER 1 DIF COST OF SDA & SCALE PART CEI	TIER 1 DIF COST OF PDI & PRICE PART CEI	TOT TIER 1 DIF IN BOTH PARTS	DIF IN TIER 2	TOTAL STATE AID DIF POST PHASE-IN	TAX RATE TO RECOVER LOSS (LOCAL $$ ONLY)	CURRENT TAX RATE
6	50,000 - AND OVER	0	-90	-90	-18	-17	0.01	1.02
14	25,000 --- 49,999	0	-72	-72	-16	-11	0.01	1.10
44	10,000 --- 24,999	0	-46	-46	-12	-4		1.19
43	5,000 --- 9,999	0	-19	-19	-4	4		1.12
89	3,000 --- 4,999	0	-28	-28	-7	1		1.13
111	1,600 --- 2,999	3	-11	-7	-3	7		1.04
133	1,000 --- 1,599	-111	-18	-130	-84	-43	0.02	0.94
205	500 --- 999	-246	-11	-258	-175	-98	0.05	0.97
413	499 AND UNDER	324	24	348	-103	70		0.92
			DISTRICT TYPE					
8	MAJOR URBAN	0	-92	-92	-18	-17	0.01	1.02
60	MAJOR SUBURBAN	0	-50	-50	-12	-5		1.17
23	OTHR CENTRAL CITY	0	-52	-52	-11	-5		1.12
73	OTH CENT CITY-SUB	-8	-8	-17	-12	3		1.15
65	INDEPENDENT TOWN	-0	-43	-43	-12	-3		1.11
116	NONMETR FAST GROW	-51	0	-51	-56	-17	0.01	0.97
248	NONMETRO STABLE	-88	-17	-106	-60	-31	0.02	1.02
465	RURAL	154	19	173	-124	20		0.89
		WEALTH/ADA - DISTRICT GROUPS (STATE AVG=$213,829, MEDIAN=$160,384)						
105	$83,571 AND UNDER	-5	-28	-33	-17	-1		1.03
105	$83,572--$102,656	-24	-17	-42	-52	-12	0.01	1.08
105	$102,657-$118,605	-32	-20	-52	-60	-17	0.02	1.07
105	$118,606-$138,861	-10	-68	-79	-38	-19	0.02	1.12
105	$138,862-$160,384	-8	-57	-65	-33	-14	0.01	1.15
106	$160,385-$187,118	-5	-37	-43	-26	-7		1.18
106	$187,119-$229,888	-11	-43	-55	-31	-11	0.01	1.22
104	$229,889-$289,605	0	-46	-45	-17	-5		1.11
106	$289,606-$448,018	-1	-65	-67	-15	-10		1.07
105	$448,019 AND OVER	6	-13	-7	0	4		0.74
6	SPECIAL DISTRICTS	-188	-51	-240	-75	-71		
			WEALTH/ADA - ADA GROUPS					
83	$79,473 AND UNDER	-4	-19	-24	-14	1		1.04
193	$79,474--$112,824	-21	-29	-51	-47	-14	0.02	1.06
144	$112,825-$138,861	-16	-62	-78	-44	-20	0.02	1.11
100	$138,862-$159,280	-9	-54	-64	-34	-14	0.01	1.15
90	$159,281-$183,461	-5	-43	-48	-25	-8	0.01	1.15
110	$183,462-$221,608	-16	-36	-53	-34	-11	0.01	1.24
52	$221,609-$250,917	3	-54	-50	-18	-7		1.20
55	$250,918-$280,004	-0	-19	-20	-26	-1		1.22
92	$280,005-$383,317	-0	-64	-65	-20	-11		1.04
133	$383,318 AND OVER	1	-48	-47	-0	-2		0.91
6	SPECIAL DISTRICTS	-188	-51	-240	-75	-71		
1057	* STATE SUMMARY *	-7	-45	-52	-26	-9		1.08

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The group which appears to be the major beneficiary of the new CEI is districts with 499 or fewer students in ADA. As a group, these districts are expected to receive a $70 per student increase in state aid during the 1991-92 school year, compared with continuation of the PDI and SDA in place for the 1990-91 school year. This is consistent with the research on the scale component of the CEI, which suggests that under the SDA that is currently in place these districts are not receiving an adjustment sufficient to operate a comprehensive educational program. At the same time, the research suggests that other larger but still "small" school districts are overcompensated under the current SDA.

In reviewing the districts grouped according to property wealth, there is no significant pattern in terms of any equity consequences in moving to the adopted CEI from the adjustments in effect for the 1990-91 school year. While a one or two cent tax increase is shown as the amount necessary to offset reductions in state aid for several categories, this is calculated on the basis of local revenues only. The access to guaranteed yield funds would reduce this amount substantially, particularly for poorer school districts.

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